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Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 01-01-2011 and ending 12-31-2011

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization
DELTA DENTAL OF IOWA

Doing Business As

Number and street (or P O box if mail is not delivered to street address)Room/suite

9000 NORTH PARK DRIVE

City or town, state or country, and ZIP + 4
JOHNSTON, IA 50131

F Name and address of principal officer
DONN HUTCHINS
9000 NORTH PARK DRIVE
JOHNSTON, IA 50131

H(a) Is this a group return for affiliates?

☐ Yes ☒ No

H(b) Are all affiliates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status

☐ 501(c)(3) ☒ 501(c) (4) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.DELTADENTALIA.COM

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1970

M State of legal domicile IA

Part I	Summary																								
Activities & Governance	1 Briefly describe the organization's mission or most significant activities DENTAL HEALTH CARE TO IMPROVE THE ORAL HEALTH OF THE PEOPLE WE SERVE THIS IS ACCOMPLISHED THROUGH THE PROVISION OF DENTAL INSURANCE AND PUBLIC HEALTH CONTRIBUTIONS THAT FOCUS ON ACCESS TO ORAL HEALTH SERVICES AND EDUCATION RELATED TO GOOD ORAL HEALTH BEHAVIORS																								
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets																								
	<table><tr><td> 3 Number of voting members of the governing body (Part VI, line 1a) </td><td> 3 </td><td> 9 </td></tr><tr><td> 4 Number of independent voting members of the governing body (Part VI, line 1b) </td><td> 4 </td><td> 3 </td></tr><tr><td> 5 Total number of individuals employed in calendar year 2011 (Part V, line 2a) </td><td> 5 </td><td> 79 </td></tr><tr><td> 6 Total number of volunteers (estimate if necessary) </td><td> 6 </td><td> 0 </td></tr><tr><td> 7a Total unrelated business revenue from Part VIII, column (C), line 12 </td><td> 7a </td><td> 101,066 </td></tr><tr><td> 7b Net unrelated business taxable income from Form 990-T, line 34 </td><td> 7b </td><td> 0 </td></tr></table>	3 Number of voting members of the governing body (Part VI, line 1a)	3	9	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	3	5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	79	6 Total number of volunteers (estimate if necessary)	6	0	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	101,066	7b Net unrelated business taxable income from Form 990-T, line 34	7b	0						
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Net Assets or Fund Balances	<table><tr><td></td><td> Beginning of Current Year </td><td> End of Year </td></tr><tr><td> 20 Total assets (Part X, line 16) </td><td> 53,430,840 </td><td> 59,976,161 </td></tr><tr><td> 21 Total liabilities (Part X, line 26) </td><td> 11,407,284 </td><td> 12,229,165 </td></tr><tr><td> 22 Net assets or fund balances Subtract line 21 from line 20 </td><td> 42,023,556 </td><td> 47,746,996 </td></tr></table>		Beginning of Current Year	End of Year	20 Total assets (Part X, line 16)	53,430,840	59,976,161	21 Total liabilities (Part X, line 26)	11,407,284	12,229,165	22 Net assets or fund balances Subtract line 21 from line 20	42,023,556	47,746,996												
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Part II

Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

CHERYL HARDING VICE PRES & CHIEF OPER OFFICER

Type or print name and title

2012-11-13

Date

Paid Preparer's Use Only

Preparer's signature

BRENT L ALEXANDER

Date

Check if self-employed ☐

Preparer's taxpayer identification number (see instructions)
P00075113

Firm's name (or yours if self-employed), address, and ZIP + 4

BROOKS LODDEN PC
1441 29TH STREET STE 305
WEST DES MOINES, IA 502661357

EIN ▶ 42-1229486

Phone no ▶ (515) 223-7300

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2011)

Check if Schedule O contains a response to any question in this Part III ☐

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code) (Expenses \$ 61,890,157 including grants of \$ 2,880,371) (Revenue \$ 72,381,744)

SINCE 1970, DELTA DENTAL OF IOWA HAS EXPANDED ACCESS TO DENTAL CARE BY PROVIDING AFFORDABLE, NETWORK BASED DENTAL BENEFITS PLANS TO IOWA EMPLOYERS AND INDIVIDUALS THAT RESULT IN LONG-TERM COST SAVINGS AND SUPPORT GOOD ORAL HEALTH DELTA DENTAL OF IOWA'S DENTAL BENEFIT PLANS STRIVE TO INCORPORATE THE CURRENT BEST PRACTICES IN DENTAL SCIENCE DELTA DENTAL IS COMMITTED TO ITS VISION OF IMPROVING THE ORAL HEALTH OF THE PEOPLE AND COMMUNITIES IT SERVES DELTA DENTAL FULFILLS ITS NOT-FOR-PROFIT VISION BY ACTIVELY PARTICIPATING IN THE COMMUNITIES IT SERVES AS A CHAMPION AND MAJOR FUNDER OF ORAL HEALTH INITIATIVES IN THE STATE OF IOWA DELTA DENTAL INVESTS IN ORAL HEALTH PROJECTS THAT MEET THE NEEDS OF UNDERSERVED POPULATIONS AND THAT FOCUS ON ACCESS TO CARE, PREVENTION, EDUCATION AND RESEARCH

[illegible][illegible]

4d Other program services (Describe in Schedule O)
(Expenses \$ including grants of \$) (Revenue \$)

4e	Total program service expenses	\$ 61,890,157
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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	No
2 Is the organization required to complete Schedule B, Schedule of Contributors(see instructions)?	2	No
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	No
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	No
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.	11a	Yes
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.	11b	No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.	11e	Yes
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X.	11f	Yes
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	12b	Yes
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Part I	14b	No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? If "Yes," complete Schedule F, Part II and IV	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? If "Yes," complete Schedule F, Part III and IV	16	No
17 Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. All Form 990 filers that operated one or more hospitals must attach audited financial statements	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	Yes	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	Yes	
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	Yes	
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a	Yes	
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance			
Check if Schedule O contains a response to any question in this Part V ☐			
		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a	15,811
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this return	2a	79
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	Yes
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	Yes
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	Yes
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account or securities account)?	4a	No
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .	5a	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8	
9 Sponsoring organizations maintaining donor advised funds.			
a	Did the organization make any taxable distributions under section 4966?	9a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter			
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter			
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	Is the organization licensed to issue qualified health plans in more than one state? Note. All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state.	13a	
b	Enter the aggregate amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the aggregate amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?		14a	No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . .	14b	

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.
Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
1a	9		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	3
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	Yes
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	Yes
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	8a	Yes
b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	No

Section B. Policies

(This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
b	Describe in Schedule O the process, if any, used by the organization to review the Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did the organization have a written document retention and destruction policy?	14	Yes
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	Yes
b	Other officers or key employees of the organization	15b	Yes
	If "Yes," to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. ☐ Own website ☐ Another's website ☒ Upon request
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization. CHERYL HARDING 9000 NORTH PARK DRIVE JOHNSTON, IA 50131 (515) 261-5500

Part VII

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization’s tax year

- List all of the organization’s **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization’s **current** key employees, if any See instructions for definition of “key employee ”
- List the organization’s five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization’s **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization’s **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the organization nor any related organizations compensated any current or former officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) W BRYAN CLEMONS II DDS DIRECTOR	1 60	X						8,200	0	0
(2) CHARLES EDWARD BROWN DIRECTOR	1 60	X						6,200	0	0
(3) ANNE HENNESSEY DDS DIRECTOR	1 60	X						12,500	0	0
(4) JOHN KEARNS DDS DIRECTOR	2 20	X						500	600	11,500
(5) MERRITT KRAUSE DIRECTOR	2 20	X						13,100	0	0
(6) JEFF PLAGGE DIRECTOR	1 60	X						8,750	200	8,250
(7) RENIE NEUBERGER DIRECTOR	1 60	X						12,400	0	0
(8) TOM ALLER DIRECTOR	2 50	X						17,100	0	0
(9) WILLIAM WEVER DDS DIRECTOR	1 60	X						7,300	0	0
(10) DONN HUTCHINS PRESIDENT AND CEO	40 00	X		X				600,748	0	153,321
(11) CHERYL HARDING VICE PRESIDENT AND COO	40 00			X				332,342	0	71,341
(12) GREGORY SHIREMAN VICE PRESIDENT OF MARKETIN	40 00			X				343,184	0	32,076
(13) RICHARD RUSSELL VICE PRESIDENT, OPERATIONS	40 00			X				234,666	0	51,194
(14) ED SCHOOLEY DDS VICE PRESIDENT AND DENTAL	40 00					X		206,179	0	20,325
(15) SHERRY MALY DIRECTOR OF CLIENT SERVICE	40 00					X		149,817	0	18,227
(16) SHERRY PERKINS CONTROLLER	40 00					X		153,158	0	31,549
(17) BRENDA LOWE MARKETING ACCOUNT EXECUTIVE	40 00					X		148,429	0	18,366

Part VII

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	2,380,755	800	446,009

2 Total number of individuals (including but not limited to those listed in Item 1) who received or accrued more than \$100,000 of reportable compensation from the organization. ▶ 15

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
UNIVERSITY OF IOWA 322 DENTAL SCIENCE BLDG S IOWA CITY, IA 52242	DENTAL SERVICES	3,472,931
CONSAMUS AND HAMPTON DENTAL CLINIC PLC 3324 ORION DR AMES, IA 50010	DENTAL SERVICES	1,559,673
APPLEWHITE DENTAL IOWA PC 1340 DELHI ST DUBUQUE, IA 52001	DENTAL SERVICES	1,468,471
DENTAL ASSOCIATES PC 3700 WESTOWN PKWY WEST DES MOINES, IA 50266	DENTAL SERVICES	1,405,951
IOWA ORAL & MAXILL SURGEONS PC 1469 29TH ST WEST DES MOINES, IA 50266	DENTAL SERVICES	1,338,223

2	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	495
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Part VIII

Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . .	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f					
	g	Noncash contributions included in lines 1a-1f \$ _____						
	h	Total. Add lines 1a-1f						
Program Service Revenue			Business Code					
	2a	PREMIUMS EARNED	524114	62,695,297	62,695,297			
	b	ADMINISTRATIVE SERVICE	524292	9,686,447	9,686,447			
	c							
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f		72,381,744				
Other Revenue	3	Investment income (including dividends, interest and other similar amounts)		1,205,043			1,205,043	
	4	Income from investment of tax-exempt bond proceeds . .						
	5	Royalties						
	6a	(i) Real		(ii) Personal				
		Gross rents						
		b	Less rental expenses					
		c	Rental income or (loss)					
	d	Net rental income or (loss)						
	7a	(i) Securities		(ii) Other				
		Gross amount from sales of assets other than inventory	5,780,847					
		b	Less cost or other basis and sales expenses	5,695,177				
		c	Gain or (loss)	85,670				
	d	Net gain or (loss)		85,670			85,670	
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a					
	b	Less direct expenses	b					
	c	Net income or (loss) from fundraising events . .						
	9a	Gross income from gaming activities See Part IV, line 19	a					
	b	Less direct expenses	b					
	c	Net income or (loss) from gaming activities . .						
	10a	Gross sales of inventory, less returns and allowances	a					
	b	Less cost of goods sold	b					
	c	Net income or (loss) from sales of inventory . .						
	Miscellaneous Revenue		Business Code					
	11a	MANAGEMENT FEES	541610	101,066		101,066		
	b							
	c							
d	All other revenue							
e	Total. Add lines 11a-11d		101,066					
12	Total revenue. See Instructions		73,773,523	72,381,744	101,066	1,290,713		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D)
Check if Schedule O contains a response to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States See Part IV, line 21	2,880,371	2,880,371		
2	Grants and other assistance to individuals in the United States See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4	Benefits paid to or for members	48,289,991	48,289,991		
5	Compensation of current officers, directors, trustees, and key employees	2,380,755	298,246	2,082,509	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	3,374,336	2,214,651	1,159,685	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	549,402	146,851	402,551	
9	Other employee benefits	911,364	616,148	295,216	
10	Payroll taxes	379,648	194,027	185,621	
11	Fees for services (non-employees)				
a	Management				
b	Legal	81,968	1,368	80,600	
c	Accounting	107,545	45	107,500	
d	Lobbying	57,501		57,501	
e	Professional fundraising See Part IV, line 17				
f	Investment management fees	163,523		163,523	
g	Other	1,080,976	595,898	485,078	
12	Advertising and promotion	475,183	434,273	40,910	
13	Office expenses	1,639,697	1,286,930	352,767	
14	Information technology	1,312,596	1,312,596		
15	Royalties				
16	Occupancy	325,046		325,046	
17	Travel	155,528	85,431	70,097	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	72,303	25,902	46,401	
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	319,716	61,892	257,824	
23	Insurance	170,066		170,066	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	BROKER COMMISSIONS	2,880,895	2,880,895		
b	PREMIUM TAXES	519,153	519,153		
c	DDPA DUES	209,572		209,572	
d	CIVIC AND CHARITABLE CO	102,720	22,547	80,173	
e					
f	All other expenses	92,555	22,942	69,613	
25	Total functional expenses. Add lines 1 through 24f	68,532,410	61,890,157	6,642,253	0
26	Joint costs. Check here if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			2,458,670	1	4,861,869
	2	Savings and temporary cash investments			752,617	2	604,056
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			2,043,166	4	1,667,768
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L				5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L				6	
	7	Notes and loans receivable, net				7	
	8	Inventories for sale or use				8	
	9	Prepaid expenses and deferred charges				9	
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	10,237,709			
	b	Less accumulated depreciation	10b	1,615,978	8,701,040	10c	8,621,731
	11	Investments—publicly traded securities			38,812,789	11	43,505,201
	12	Investments—other securities See Part IV, line 11			226,126	12	241,927
	13	Investments—program-related See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets See Part IV, line 11			436,432	15	473,609
	16	Total assets. Add lines 1 through 15 (must equal line 34)			53,430,840	16	59,976,161
Liabilities	17	Accounts payable and accrued expenses			6,671,677	17	7,912,287
	18	Grants payable				18	
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D				21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L				22	
	23	Secured mortgages and notes payable to unrelated third parties				23	
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D			4,735,607	25	4,316,878
	26	Total liabilities. Add lines 17 through 25			11,407,284	26	12,229,165
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☐ and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets				27	
	28	Temporarily restricted net assets				28	
	29	Permanently restricted net assets				29	
	Organizations that do not follow SFAS 117, check here ☒ and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds			0	30	0
	31	Paid-in or capital surplus, or land, building or equipment fund			475,819	31	475,819
	32	Retained earnings, endowment, accumulated income, or other funds			41,547,737	32	47,271,177
	33	Total net assets or fund balances			42,023,556	33	47,746,996
	34	Total liabilities and net assets/fund balances			53,430,840	34	59,976,161

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	73,773,523
2	Total expenses (must equal Part IX, column (A), line 25)	2	68,532,410
3	Revenue less expenses Subtract line 2 from line 1	3	5,241,113
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	42,023,556
5	Other changes in net assets or fund balances (explain in Schedule O)	5	482,327
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	47,746,996

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separated basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Additional Data

Software ID:
Software Version:
EIN: 42-0959302
Name: DELTA DENTAL OF IOWA

Form 990, Special Condition Description:

Special Condition Description

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2011

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
Attach to Form 990. See separate instructions.

Name of the organization
DELTA DENTAL OF IOWA

Employer identification number
42-0959302

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	
	☐ Yes ☐ No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit	
	☐ Yes ☐ No	

Part II

Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or pleasure) ☐ Preservation of an historically importantly land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3

Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

1b

If "Yes," explain the arrangement in Part XIV and complete the following table

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

2b

If "Yes," explain the arrangement in Part XIV

Part V

Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a)Current Year	(b)Prior Year	(c)Two Years Back	(d)Three Years Back	(e)Four Years Back
1a Beginning of year balance					
1b Contributions					
1c Investment earnings or losses					
1d Grants or scholarships					
1e Other expenditures for facilities and programs					
1f Administrative expenses					
1g End of year balance					

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Term endowment ▶

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations

(ii) related organizations

b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4

Describe in Part XIV the intended uses of the organization's endowment funds

Part VI

Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,665,500		2,665,500
1b Buildings		5,099,092	180,593	4,918,499
1c Leasehold improvements				
1d Equipment		2,473,117	1,435,385	1,037,732
1e Other				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				8,621,731

Part XI

Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	73,773,523
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	68,532,410
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	5,241,113
4	Net unrealized gains (losses) on investments	4	482,327
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	482,327
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	5,723,440

Part XII

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	223,683,098
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	150,174,165
e	Add lines 2a through 2d	2e	150,174,165
3	Subtract line 2e from line 1	3	73,508,933
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	163,524
b	Other (Describe in Part XIV)	4b	101,066
c	Add lines 4a and 4b	4c	264,590
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	73,773,523

Part XIII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	218,441,985
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	150,174,165
e	Add lines 2a through 2d	2e	150,174,165
3	Subtract line 2e from line 1	3	68,267,820
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	163,524
b	Other (Describe in Part XIV)	4b	101,066
c	Add lines 4a and 4b	4c	264,590
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	68,532,410

Part XIV

Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	DELTA DENTAL OF IOWA IS ORGANIZED AS A NONPROFIT DENTAL CARE PLAN FOR FEDERAL INCOME TAX PURPOSES UNDER SECTION 501(C)(4) OF THE INTERNAL REVENUE CODE AND, AS SUCH, DOES NOT PAY FEDERAL INCOME TAXES. THE COMPANY IS EXEMPT FROM STATE INCOME TAXES. THE COMPANY EVALUATES TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN THE COURSE OF PREPARING ITS TAX RETURNS TO DETERMINE WHETHER IT IS "MORE LIKELY THAN NOT" THAT EACH TAX POSITION WOULD BE SUSTAINED UPON EXAMINATION BY A TAXING AUTHORITY BASED ON THE TECHNICAL MERITS OF THE POSITION. TAX POSITIONS NOT DEEMED TO MEET THE MORE-LIKELY-THAN-NOT THRESHOLD WOULD BE RECORDED AS A TAX BENEFIT OR EXPENSE IN THE CURRENT YEAR. DURING THE YEARS ENDED DECEMBER 31, 2011 AND 2010, THE COMPANY DID NOT RECORD ANY SUCH TAX BENEFIT OR EXPENSE IN THE ACCOMPANYING CONSOLIDATED FINANCIAL STATEMENTS. NO EXAMINATIONS ARE IN PROGRESS OR ANTICIPATED AT THIS TIME.
PART XII, LINE 2D - OTHER ADJUSTMENTS		ADMINISTRATIVE SERVICE CLAIMS (NETTED WITH REVENUE) 150,174,165
PART XII, LINE 4B - OTHER ADJUSTMENTS		MANAGEMENT FEES (NETTED WITH EMPLOYEE BENEFITS) 101,066
PART XIII, LINE 2D - OTHER ADJUSTMENTS		ADMINISTRATIVE SERVICE CLAIMS (NETTED WITH REVENUE) 150,174,165
PART XIII, LINE 4B - OTHER ADJUSTMENTS		MANAGEMENT FEES - NETTED WITH EXPENSES FOR FINANCIALS 101,066

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance

Part IV

Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
		PART I, QUESTION 1 IN 2011, DELTA DENTAL OF IOWA GRANTED \$50,000 TO THE COMMUNITY FOUNDATION OF GREATER DES MOINES DELTA DENTAL OF IOWA MAINTAINS A DONOR ADVISED FUND AT THE COMMUNITY FOUNDATION OF GREATER DES MOINES FOR THE PURPOSE OF AWARDING LOAN REPAYMENT AWARDS TO DENTISTS WHO AGREE TO PRACTICE IN AN UNDERSERVED AREA IN THE STATE OF IOWA AND TO DEDICATE A PORTION OF THEIR PRACTICE TO LOWINCOME PATIENTS DELTA DENTAL OF IOWA ADVISES THE COMMUNITY FOUNDATION OF GREATER DES MOINES ON HOW TO AWARD THIS MONEY AND THE COMMUNITY FOUNDATION OF GREATER DES MOINES ONLY GRANTS THIS MONEY TO DENTISTS IN THE STATE OF IOWA THE COMMUNITY FOUNDATION OF GREATER DES MOINES AND DELTA DENTAL OF IOWA MAINTAIN RECORDS TO SUBSTANTIATE THE AMOUNT OF GRANTS, THE GRANTEEES' ELIGIBILITY AND THE SELECTION CRITERIA DELTA DENTAL OF IOWA ALSO MAKES GRANTS TO THE DELTA DENTAL OF IOWA FOUNDATION THE DELTA DENTAL OF IOWA FOUNDATION MAINTAINS RECORDS TO SUBSTANTIATE THE AMOUNT OF GRANTS, THE GRANTEEES' ELIGIBILITY AND THE SELECTION CRITERIA

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2011

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization
DELTA DENTAL OF IOWA

Employer identification number

42-0959302

Part I

Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items		
	☐ First-class or charter travel ☐ Housing allowance or residence for personal use		
	☐ Travel for companions ☐ Payments for business use of personal residence		
	☒ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain	1b	Yes
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	Yes
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply		
	☒ Compensation committee ☒ Written employment contract		
	☒ Independent compensation consultant ☒ Compensation survey or study		
	☐ Form 990 of other organizations ☒ Approval by the board or compensation committee		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization		
a	Receive a severance payment or change-of-control payment?	4a	No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	Yes
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of		
a	The organization?	5a	Yes
b	Any related organization?	5b	No
	If "Yes," to line 5a or 5b, describe in Part III		
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of		
a	The organization?	6a	Yes
b	Any related organization?	6b	No
	If "Yes," to line 6a or 6b, describe in Part III		
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	No
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	8	No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9	

Part II

Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, columns (D) and (E) for that individual

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DONN HUTCHINS	(i)	409,350	174,832	16,566	140,234	13,087	754,069	0
	(ii)	0	0	0	0	0	0	0
(2) CHERYL HARDING	(i)	240,811	87,722	3,809	52,012	19,329	403,683	0
	(ii)	0	0	0	0	0	0	0
(3) GREGORY SHIREMAN	(i)	231,172	107,791	4,221	19,600	12,476	375,260	0
	(ii)	0	0	0	0	0	0	0
(4) RICHARD RUSSELL	(i)	168,660	61,969	4,037	31,943	19,251	285,860	0
	(ii)	0	0	0	0	0	0	0
(5) ED SCHOOLEY DDS	(i)	139,584	64,973	1,622	16,305	4,020	226,504	0
	(ii)	0	0	0	0	0	0	0
(6) SHERRY MALY	(i)	121,548	26,786	1,483	11,876	6,351	168,044	0
	(ii)	0	0	0	0	0	0	0
(7) SHERRY PERKINS	(i)	113,501	37,961	1,696	12,298	19,251	184,707	0
	(ii)	0	0	0	0	0	0	0
(8) BRENDA LOWE	(i)	48,110	98,665	1,654	11,895	6,471	166,795	0
	(ii)	0	0	0	0	0	0	0
(9) SUZANNE HECKENLAIBLE	(i)	100,509	23,789	1,884	10,609	19,251	156,042	0
	(ii)	0	0	0	0	0	0	0
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III **Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
	PART I, LINE 1A	TAX GROSS UP PAYMENTS ARE RELATED TO TAXABLE FRINGE BENEFITS INCLUDED AS COMPENSATION FOR ALL COMPANY EMPLOYEES INCLUDING THE PERSONS LISTED IN PART VII, SECTION A, LINE 1. THE PAYMENTS REPRESENT 1% OR LESS OF COMPENSATION FOR THE INDIVIDUALS.
	PART I, LINE 4B	OFFICERS OF THE COMPANY PARTICIPATE IN A SEC 457(F) PLAN. THE COMPANY MAKES A CONTRIBUTION TO THE PLAN ANNUALLY ON BEHALF OF THE OFFICERS. THIS CONTRIBUTION IS A PERCENTAGE OF SALARY AND IS SET AND APPROVED BY THE EXECUTIVE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS. THE OFFICERS CANNOT ACCESS THE FUNDS UNTIL RETIREMENT, LEAVING THE COMPANY, OR DEATH. OFFICERS WHO RECEIVED DEPOSITS IN 2011 AND AMOUNTS ARE: DONN HUTCHINS \$120,634; CHERYL HARDING \$ 32,427; GREG SHIREMAN \$ 31,815; RICHARD RUSSELL \$ 15,634.
	PART I, LINE 5	ONE EMPLOYEE OF THE COMPANY HAS COMPENSATION CONTINGENT ON REVENUES. THE INDIVIDUAL IS AN ACCOUNT EXECUTIVE OF THE COMPANY WHO RECEIVES COMMISSIONS BASED ON SALES OF GROUP BUSINESS. THIS ACCOUNT EXECUTIVE IS RESPONSIBLE FOR SELLING NEW BUSINESS.
	PART I, LINE 6	CONSISTENT WITH THE COMPANY'S TOTAL COMPENSATION POLICY, THE OFFICERS AND KEY EMPLOYEES, ALONG WITH ALL EMPLOYEES OF THE COMPANY, PARTICIPATE IN A COMPANY INCENTIVE COMPENSATION PLAN. THIS PLAN CONTAINS EIGHT METRICS WHICH REPRESENT KEY GOALS FOR THE PLAN YEAR. AN OVERALL WEIGHTED SCORE IS CALCULATED. A BONUS WILL BE PAID IF THE COMPANY MEETS A RANGE OF GOAL ACCOMPLISHMENTS FOR THE YEAR. THE AMOUNT OF THE BONUS IS BASED ON THE TOTAL SCORE. ONE OF THESE METRICS IS PROFITABILITY, WHICH IS DEFINED AS "TOTAL NET GAIN IN DOLLARS PRIOR TO ORAL HEALTH CONTRIBUTIONS FOR THE FISCAL YEAR PER AUDITED FINANCIAL RESULTS."

Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
DELTA DENTAL OF IOWA

Employer identification number

42-0959302

Part I

Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2

Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958

\$

3

Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

\$

Part II

Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c)Original principal amount	(d)Balance due	(e) In default?		(f) Approved by board or committee?		(g)Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
Total					\$					

Part III

Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b)Relationship between interested person and the organization	(c)Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) JOHN KEARNS DDS	DIRECTOR	226,167	INDEPENDENT CONTRACTOR - PAYMENTS FROM DDIA FOR DENTAL SERVICES		No
(2) ANNE HENNESSEY DDS	DIRECTOR	147,297	INDEPENDENT CONTRACTOR - PAYMENTS FROM DDIA FOR DENTAL SERVICES		No
(3) WILLIAM WEVER DDS	DIRECTOR	113,650	INDEPENDENT CONTRACTOR - PAYMENTS FROM DDIA FOR DENTAL SERVICES		No
(4) MERRITT KRAUSE	DDIA DIRECTOR & OFFICER OF EMPLOYER WHO PURCHASES DENTAL BENEFITS FROM DDIA	278,468	PAYMENTS TO DDIA FOR ADMINISTRATIVE SERVICES		No
(5) CHARLES EDWARD BROWN	DDIA DIRECTOR & OFFICER OF EMPLOYER WHO PURCHASES DENTAL BENEFITS FROM DDIA	199,971	PAYMENTS TO DDIA FOR ADMINISTRATIVE SERVICES		No

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation
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SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization
DELTA DENTAL OF IOWA

Employer identification number

42-0959302

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 2	TWO DIRECTORS HAVE A BUSINESS RELATIONSHIP. JEFF FLAGGE IS PRESIDENT OF A COMPANY THAT PURCHASES BENEFITS FROM A BROKER COMPANY IN WHICH MERRITT KRAUSE SERVES AS PRESIDENT. MR. FLAGGE MAKES DECISIONS REGARDING BENEFIT PURCHASES.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 6	THE MEMBERS OF THE CORPORATION CONSIST OF THE PROVIDERS (PARTICIPATING DENTISTS), AND SUBSCRIBER DIRECTORS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 7A	DECISIONS OF THE GOVERNING BODY ARE NOT SUBJECT TO APPROVAL BY THE MEMBERSHIP WITH THE EXCEPTION OF CHANGES TO THE ARTICLES OF INCORPORATION. THOSE CHANGES MUST BE APPROVED BY THE MEMBERSHIP.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 11	THE FORM 990 AND ALL RELATED SCHEDULES WERE REVIEWED BY BOTH THE MANAGEMENT OF THE COMPANY AND THE BOARD OF DIRECTORS PRIOR TO FILING THE FORM 990 WAS REVIEWED BY MANAGEMENT OF THE COMPANY PRIOR TO PRESENTATION TO THE BOARD THE MEMBERS OF THE MANAGEMENT TEAM WHO REVIEWED THE FORM 990 WERE THE CEO, COO, COMPLIANCE MANAGER, AND CONTROLLER AN ELECTRONIC COPY OF THE FORM 990 WAS PROVIDED TO ALL BOARD MEMBERS PRIOR TO THE BOARD MEETING HELD ON SEPTEMBER 20, 2012 ALL MEMBERS OF THE BOARD REVIEWED THE FORM 990 AND RELATED SCHEDULES PRIOR TO FILING

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	THE COMPLIANCE MANAGER, ON BEHALF OF THE GOVERNANCE COMMITTEE, CONDUCTS AN ANNUAL CONFLICT OF INTEREST REVIEW FOR COMPLIANCE WITH FEDERAL AND STATE LAW. THE REVIEW INCLUDES ALL OFFICERS, DIRECTORS, AND KEY EMPLOYEES. COMPLETED CONFLICT OF INTEREST QUESTIONNAIRES AND DISCLOSURES ARE COMPARED TO THE GROUP FOR POTENTIALLY CONFLICTING TRANSACTIONS, BUSINESS AND FAMILY RELATIONSHIPS, AND AFFILIATIONS. ANNUAL COMPENSATION, REIMBURSEMENTS, BENEFIT PAYMENTS, AND OTHER TRANSACTIONS ARE REVIEWED FOR APPROPRIATENESS. A WRITTEN REPORT OF THE FINDINGS IS PRESENTED TO THE GOVERNANCE COMMITTEE, BOARD OF DIRECTORS AND SENIOR MANAGEMENT. SOLUTIONS TO POTENTIAL CONFLICTS ARE DISCUSSED AND DOCUMENTED IN THE BOARD OF DIRECTOR'S MEETING MINUTES.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	ON A BI-ANNUAL BASIS, DELTA DENTAL OF IOWA DOES A MARKET PRICE AND BENCHMARKING COMPARISON OF THE COMPENSATION OF THE LEADERSHIP TEAM AND THE STAFF THIS ANALYSIS IS PERFORMED BY AN INDEPENDENT THIRD PARTY THIS ANALYSIS INCLUDES THE USE OF DATA AS TO COMPARABLE COMPENSATION FOR SIMILARLY QUALIFIED PERSONS IN FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS THE DOCUMENTED RESULTS AND RECOMMENDATIONS OF THIS ANALYSIS ARE PRESENTED TO THE BOARD OF DIRECTORS THE BOARD OF DIRECTORS REVIEWS THE DOCUMENTATION AND APPROVES THE COMPENSATION THESE DECISIONS ARE DOCUMENTED IN THE MINUTES OF THE BOARD OF DIRECTORS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	DELTA DENTAL OF IOWA'S ARTICLES OF INCORPORATION BECOME A MATTER OF PUBLIC RECORD WHEN THEY ARE FILED WITH THE IOWA SECRETARY OF STATE. THE FINANCIAL STATEMENTS BECOME A MATTER OF PUBLIC RECORD WHEN THEY ARE FILED WITH THE IOWA INSURANCE DIVISION. BOTH AGENCIES HAVE ONLINE PUBLIC VIEWING ACCESS. THE CONFLICT OF INTEREST POLICY IS NOT FILED WITH THE STATE AGENCIES, HOWEVER, IT WOULD BE MADE AVAILABLE UPON REQUEST. ALL GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE FROM THE ORGANIZATION UPON REQUEST.

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED GAINS ON INVESTMENTS 482,327

Identifier	Return Reference	Explanation
	FORM 990, PART XI, LINE 2C	THE ORGANIZATION HAS A FINANCE AND AUDIT COMMITTEE THAT HAS RESPONSIBILITY FOR SELECTION OF THE INDEPENDENT ACCOUNTANT AND OVERSIGHT OF THE AUDIT THE BOARD OF DIRECTORS APPROVES THE ANNUAL APPOINTMENT OF THE INDEPENDENT ACCOUNTANT

Identifier	Return Reference	Explanation
	FORM 990, PART IV, LINE 35B	THIS QUESTION IS ANSWERED AS "NO" BECAUSE THE ORGANIZATION DID NOT RECEIVE ANY OF THE "SPECIFIED PAYMENTS" AS OUTLINED IN IRC SEC 512(B)(13)

Identifier	Return Reference	Explanation
PRIMARY ACTIVITY OF DELTA DENTAL PLAN OF IOWA FOUNDATION	SCHEDULE R, PART II, COLUMN B	DELTA DENTAL OF IOWA'S VISION IS TO IMPROVE THE ORAL HEALTH OF THOSE WE SERVE. AN AMOUNT IS SET ASIDE EACH YEAR TO FUND THIS MISSION. THE AMOUNT IS DETERMINED BY THE PERFORMANCE AND FINANCIAL STRENGTH OF THE COMPANY. AFTER THE AUDITED FINANCIALS ARE COMPLETE, THE AMOUNT IS PAID TO THE DELTA DENTAL OF IOWA FOUNDATION. THE DELTA DENTAL OF IOWA FOUNDATION IS A SEC 501(C)(3) ORGANIZATION AND IS A TYPE 1 SUPPORTING ORGANIZATION UNDER SEC 509(A)(3). IT IS THE RESPONSIBILITY OF THE FOUNDATION TO DISTRIBUTE THE MONIES CONSISTENT WITH ITS MISSION AND FOUNDING DOCUMENTS. THE MISSION OF THE DELTA DENTAL OF IOWA FOUNDATION IS TO SUPPORT AND IMPROVE THE ORAL HEALTH OF IOWANS. THE FOUNDATION WILL PROVIDE FUNDS TO OTHER SEC 501(C)(3) ORGANIZATIONS, GOVERNMENTS, OR ACADEMIC INSTITUTIONS THAT ARE UNDERTAKING PROJECTS THAT SUPPORT AND IMPROVE THE ORAL HEALTH OF IOWANS. THE FOUNDATION WILL PROVIDE FUNDS TO OTHER TAX-EXEMPT ORGANIZATIONS THROUGH THEIR GRANTS PROGRAM THAT ALIGN WITH THE PROJECTS OF ACCESS TO CARE, RESEARCH, EDUCATION AND PREVENTION. THE AMOUNT CONTRIBUTED TO THE FOUNDATION IN 2011 WAS \$1,503,467. ADDITIONALLY, DELTA DENTAL OF IOWA PROVIDES MANAGEMENT SERVICES FOR THE FOUNDATION. THIS INCLUDES DUTIES PERFORMED BY THE CHIEF EXECUTIVE OFFICER AND CHIEF OPERATING OFFICER. THE EXECUTIVE DIRECTOR OF THE FOUNDATION IS THE DIRECTOR OF GOVERNMENT AND COMMUNITY RELATIONS FOR DELTA DENTAL OF IOWA. ALSO, DELTA DENTAL OF IOWA PROVIDES SOME ACCOUNTING FUNCTIONS. THE FOUNDATION REIMBURSES DELTA DENTAL OF IOWA FOR ALL STAFF CHARGES RELATED TO THE FOUNDATION. THE AMOUNT REIMBURSED TO DELTA DENTAL OF IOWA IN 2011 WAS \$87,132 FOR MANAGEMENT FEES AND \$37,305 FOR OTHER EXPENSES.

Identifier	Return Reference	Explanation
PRIMARY ACTIVITY OF VERATRUS BENEFIT SOLUTIONS, INC	SCHEDULE R, PART IV, COLUMN B	VERATRUS BENEFIT SOLUTIONS, INC (VERATRUS) IS A FOR-PROFIT CORPORATION AND A WHOLLY-OWNED SUBSIDIARY OF DELTA DENTAL OF IOWA. VERATRUS WAS ORGANIZED TO DISTRIBUTE THE DELTA VISION PRODUCT. DELTA DENTAL OF IOWA INVESTED \$125,000 IN PAID-IN CAPITAL IN VERATRUS DURING 2011. DELTA DENTAL OF IOWA COLLECTS PREMIUMS FROM GROUPS FOR VISION COVERAGE AND TRANSFERS THIS PREMIUM TO VERATRUS. IN 2011, DELTA DENTAL OF IOWA TRANSFERRED \$480,986 TO VERATRUS FOR PREMIUMS COLLECTED ON THEIR BEHALF. IN ADDITION, DELTA DENTAL OF IOWA PROVIDES MANAGEMENT SERVICES TO VERATRUS. VERATRUS REIMBURSES DELTA DENTAL OF IOWA FOR ALL STAFF CHARGES RELATED TO VERATRUS. THE AMOUNT REIMBURSED TO DELTA DENTAL OF IOWA IN 2011 WAS \$101,066 FOR MANAGEMENT FEES AND \$48,227 FOR OTHER EXPENSES. DELTA DENTAL OF IOWA ALSO PURCHASES VISION BENEFITS FROM VERATRUS FOR DDIA EMPLOYEES. THE AMOUNT PAID TO VERATRUS IN 2011 FOR VISION BENEFITS FOR DDIA EMPLOYEES WAS \$10,608.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
DELTA DENTAL OF IOWA

Employer identification number
42-0959302

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No
(1) DELTA DENTAL OF IOWA FOUNDATION 9000 NORTHPARK DRIVE JOHNSTON, IA 50131 26-0762771	CHARITABLE ORGANIZATION TO SUPPORT AND IMPROVE THE ORAL HEALTH OF IOWANS	IA	501(C)(3)	LINE 11A, I	DELTA DENTAL OF IOWA	Yes	

Part III

Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
(1) VERATRUS BENEFIT SOLUTIONS INC 9000 NORTH PARK DRIVE JOHNSTON, IA 50131 27-1584394	FOR-PROFIT CORPORATION ORGANIZED TO DISTRIBUTE THE DELTA VISION PRODUCT	IA	DENTAL DENTAL OF IOWA	C	-109,200	315,672	100 000 %

Part V

Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III or IV

1

During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a

Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity

b

Gift, grant, or capital contribution to related organization(s)

c

Gift, grant, or capital contribution from related organization(s)

d

Loans or loan guarantees to or for related organization(s)

e

Loans or loan guarantees by related organization(s)

f

Sale of assets to related organization(s)

g

Purchase of assets from related organization(s)

h

Exchange of assets with related organization(s)

i

Lease of facilities, equipment, or other assets to related organization(s)

j

Lease of facilities, equipment, or other assets from related organization(s)

k

Performance of services or membership or fundraising solicitations for related organization(s)

l

Performance of services or membership or fundraising solicitations by related organization(s)

m

Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

n

Sharing of paid employees with related organization(s)

o

Reimbursement paid to related organization(s) for expenses

p

Reimbursement paid by related organization(s) for expenses

q

Other transfer of cash or property to related organization(s)

r

Other transfer of cash or property from related organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

No

No

No

No

No

No

No

No

No

No

Yes

Yes

Yes

Yes

No

Yes

Yes

No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) See Additional Data Table			
(2)			
(3)			
(4)			
(5)			
(6)			

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII

Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation
METHOD OF DETERMINING AMOUNT INVOLVED -	FORM 990, SCHEDULE R, PART V, LINE 2(8), COLUMN D	ACTUAL COST OF INVOICES PAID BY DDIA ON BEHALF OF VERATRUS BENEFIT SOLUTIONS, INC
METHOD OF DETERMINING AMOUNT INVOLVED -	FORM 990, SCHEDULE R, PART V, LINE 2(9), COLUMN D	VISION PREMIUMS PAID TO VERATRUS BENEFIT SOLUTIONS, INC FOR DDIA EMPLOYEES
METHOD OF DETERMINING AMOUNT INVOLVED -	FORM 990, SCHEDULE R, PART V, LINE 2(1), COLUMN D	PERCENTAGE OF REVENUE BASED ON BOARD APPROVED POLICY
METHOD OF DETERMINING AMOUNT INVOLVED -	FORM 990, SCHEDULE R, PART V, LINE 2(2), COLUMN D	FEES CHARGED TO DELTA DENTAL OF IOWA FOUNDATION BASED ON HOURS WORKED
METHOD OF DETERMINING AMOUNT INVOLVED -	FORM 990, SCHEDULE R, PART V, LINE 2(3), COLUMN D	ACTUAL COST OF INVOICES PAID BY DDIA ON BEHALF OF DELTA DENTAL OF IOWA FOUNDATION
METHOD OF DETERMINING AMOUNT INVOLVED -	FORM 990, SCHEDULE R, PART V, LINE 2(4), COLUMN D	CASH TRANSFERRED FROM DDIA TO DELTA DENTAL OF IOWA FOUNDATION
METHOD OF DETERMINING AMOUNT INVOLVED -	FORM 990, SCHEDULE R, PART V, LINE 2(5), COLUMN D	CAPITAL CONTRIBUTION TO SUBSIDIARY (VERATRUS BENEFIT SOLUTIONS, INC)
METHOD OF DETERMINING AMOUNT INVOLVED -	FORM 990, SCHEDULE R, PART V, LINE 2(6), COLUMN D	MANAGEMENT FEES CHARGED TO VERATRUS BENEFIT SOLUTIONS, INC BASED ON HOURS WORKED
METHOD OF DETERMINING AMOUNT INVOLVED -	FORM 990, SCHEDULE R, PART V, LINE 2(7), COLUMN D	VISION PREMIUMS BILLED AND COLLECTED BY DDIA ON BEHALF OF VERATRUS BENEFIT SOLUTIONS, INC CASH WAS TRANSFERRED FROM DDIA TO VERATRUS FOR THESE PREMIUMS

Software ID:

Software Version:

EIN: 42-0959302

Name: DELTA DENTAL OF IOWA

Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount Involved (\$)	(d) Method of determining amount involved
(1) DELTA DENTAL OF IOWA FOUNDATION	B	1,503,467	SEE PART VII - SUPPLEMENTAL INFO
(2) DELTA DENTAL OF IOWA FOUNDATION	N	87,132	SEE PART VII - SUPPLEMENTAL INFO
(3) DELTA DENTAL OF IOWA FOUNDATION	P	37,305	SEE PART VII - SUPPLEMENTAL INFO
(4) DELTA DENTAL OF IOWA FOUNDATION	Q	300,000	CASH TRANSFERRED FROM DDIA TO FDN
(5) VERATRUS BENEFIT SOLUTIONS INC	B	125,000	SEE PART VII - SUPPLEMENTAL INFO
(6) VERATRUS BENEFIT SOLUTIONS INC	N	101,066	SEE PART VII - SUPPLEMENTAL INFO
(7) VERATRUS BENEFIT SOLUTIONS INC	Q	480,986	SEE PART VII - SUPPLEMENTAL INFO
(8) VERATRUS BENEFIT SOLUTIONS INC	P	48,227	SEE PART VII - SUPPLEMENTAL INFO
(9) VERATRUS BENEFIT SOLUTIONS INC	L	10,608	SEE PART VII - SUPPLEMENTAL INFO