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Form 990

## Return of Organization Exempt From Income Tax

2012

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

Open to Public Inspection

## A For the 2012 calendar year, or tax year beginning 01-01-2012, 2012, and ending 12-31-2012

B Check if applicable	C Name of organization DENTAL BENEFIT PLANS OF MINNESOTA		D Employer identification number 41-1852523
<input type="checkbox"/> Address change	Doing Business As		
<input type="checkbox"/> Name change			
<input type="checkbox"/> Initial return	Number and street (or P O box if mail is not delivered to street address)	Room/suite	E Telephone number (612) 224-3282
<input type="checkbox"/> Terminated	500 WASHINGTON AVENUE S SUITE 2060		
<input type="checkbox"/> Amended return	City or town, state or country, and ZIP + 4 MINNEAPOLIS, MN 55415		
<input type="checkbox"/> Application pending			G Gross receipts \$ 1,026,103,538
	F Name and address of principal officer RODNEY A YOUNG 500 WASHINGTON AVENUE S SUITE 2060 MINNEAPOLIS, MN 55415	<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) <b>H(c)</b> Group exemption number ►	
I Tax-exempt status	<input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( 4 ) ► (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ► WWW DELTADENTALMN.ORG			
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		L Year of formation 1997	M State of legal domicile MN

## Part I Summary

1 Briefly describe the organization's mission or most significant activities TO PROVIDE DENTAL SERVICE BENEFITS AND ACCESS TO DENTAL SERVICES THROUGH ITS SUBSIDIARIES AND FOUNDATION	
2 Check this box ► if the organization discontinued its operations or disposed of more than 25% of its net assets	
3 Number of voting members of the governing body (Part VI, line 1a) . . . . .	3 14
4 Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	4 13
5 Total number of individuals employed in calendar year 2012 (Part V, line 2a) . . . . .	5 51
6 Total number of volunteers (estimate if necessary) . . . . .	6 0
7a Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	7a 0
b Net unrelated business taxable income from Form 990-T, line 34 . . . . .	7b 0

8 Contributions and grants (Part VIII, line 1h) . . . . .	Prior Year 0 0
9 Program service revenue (Part VIII, line 2g) . . . . .	1,022,811,063 1,025,757,404
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	191,018 346,134
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	745,989 0
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	1,023,748,070 1,026,103,538

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . .	Prior Year 3,412,061 846,647
14 Benefits paid to or for members (Part IX, column (A), line 4) . . . . .	0 0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	4,759,028 5,916,508
16a Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	0 0
b Total fundraising expenses (Part IX, column (D), line 25) ► 0	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) . . . . .	1,008,755,596 1,002,488,169
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	1,016,926,685 1,009,251,324
19 Revenue less expenses Subtract line 18 from line 12 . . . . .	6,821,385 16,852,214

20 Total assets (Part X, line 16) . . . . .	Beginning of Current Year 402,888,082	End of Year 422,804,163
21 Total liabilities (Part X, line 26) . . . . .	93,143,858	89,161,778
22 Net assets or fund balances Subtract line 21 from line 20 . . . . .	309,744,224	333,642,385

## 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 RODNEY A YOUNG PRESIDENT/CEO Type or print name and title	2013-11-14 Date

Paid Preparer Use Only	Print/Type preparer's name TODD A JACKSON	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN P00092672
	Firm's name ► MCGLADREY LLP			Firm's EIN ► 42-0714325
	Firm's address ► 801 NICOLLET MALL SUITE 1100 MINNEAPOLIS, MN 55402			Phone no (612) 332-4300

May the IRS discuss this return with the preparer shown above? (see instructions) . . . . .  Yes  No

### **Part III Statement of Program Service Accomplishments**

**Statement of Program Service Accomplishments**  
Check if Schedule Q contains a response to any question in this Part III

1

**1 Briefly describe the organization's mission**

THE MISSION OF DENTAL BENEFIT PLANS OF MINNESOTA IS TO PROVIDE VARIOUS DENTAL SERVICE BENEFITS AND TO PROMOTE DENTAL AND ORAL HEALTH IN THE COMMUNITIES WE SERVE, THROUGH OUR SUBSIDIARIES SUCH AS, DELTA DENTAL OF MINNESOTA, DELTA DENTAL OF MINNESOTA FOUNDATION AND OTHER SUBSIDIARIES

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

If "Yes," describe these new services on Schedule C

Yes  No

**3** Did the organization cease conducting, or make significant changes in how it conducts, any programs or services?

Yes  No

If "Yes," describe these changes on Schedule Q.

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 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 \$ 949,749,379 including grants of \$ 846,647 ) (Revenue \$ 1,025,757,404

THE COMPANY IS THE PARENT OF DELTA DENTAL OF MINNESOTA AND DELTA DENTAL OF MINNESOTA FOUNDATION EACH OF WHICH ARE NOT FOR PROFIT SUBSIDIARIES ORGANIZED TO PROMOTE THE ORAL HEALTH OF THE COMMUNITIES WE SERVE

**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$

**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$

**4d** Other program services (Describe in Schedule Q)

Other program services (Describe in Schedule 3) (Expenses \$ including grants of \$ ) (Revenue \$

4e Total program service expenses **949 749 379**

**Part IV Checklist of Required Schedules**

**1** Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .

**2** Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . . .

**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 . . . . .

**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 . . . . .

**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 . . . . .

**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 . . . . .

**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 . . . . .

**8** Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .

**9** Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, 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 . . . . .

**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 . . . . .

**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 . . . . .

**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 . . . . .

**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 . . . . .

**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 . . . . .

**e** Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .

**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 XI . . . . .

**12a** Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .

**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 and XII is optional . . . . .

**13** Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .

**14a** Did the organization maintain an office, employees, or agents outside of the United States? . . . . .

**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, Parts I and IV . . . . .

**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 United States? If "Yes," complete Schedule F, Parts II and IV . . . . .

**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 United States? If "Yes," complete Schedule F, Parts III and IV . . . . .

**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 (see instructions) . . . . .

**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 . . . . .

**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 . . . . .

**20a** Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .

**b** If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .

	Yes	No
<b>1</b>		No
<b>2</b>		No
<b>3</b>		No
<b>4</b>		
<b>5</b>		No
<b>6</b>		No
<b>7</b>		No
<b>8</b>		No
<b>9</b>		No
<b>10</b>		No
<b>11a</b>	Yes	
<b>11b</b>	Yes	
<b>11c</b>		No
<b>11d</b>		No
<b>11e</b>	Yes	
<b>11f</b>	Yes	
<b>12a</b>		No
<b>12b</b>	Yes	
<b>13</b>		No
<b>14a</b>		No
<b>14b</b>		No
<b>15</b>		No
<b>16</b>		No
<b>17</b>		No
<b>18</b>		No
<b>19</b>		No
<b>20a</b>		No
<b>20b</b>		

**Part IV Checklist of Required Schedules (continued)**

21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	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? If "Yes," complete Schedule I, Parts I and III	22	No	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25	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	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part I	25b	No	
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	No	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	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)	28a	No	
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	No	
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c	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 direct or indirect owner? If "Yes," complete Schedule L, Part IV	29	No	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	30	No	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	31	No	
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	32	No	
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	33	Yes	
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? If "Yes," complete Schedule R, Part I	34	Yes	
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	35a	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35b	No	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	36		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	37	No	
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? If "Yes," complete Schedule R, Part VI	38	Yes	
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?			
	<b>Note.</b> All Form 990 filers are required to complete Schedule O			

**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
<b>1a</b> Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	<b>1a</b>	132	
<b>b</b> Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	<b>1b</b>	0	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>1c</b>	Yes	
<b>2a</b> 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	<b>2a</b>	51	
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>2b</b>	Yes	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	No	
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	<b>3b</b>	No	
<b>4a</b> 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, securities account, or other financial account)?	<b>4a</b>	No	
<b>b</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	<b>5a</b>	No	
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5b</b>	No	
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5c</b>	No	
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	<b>6a</b>	No	
<b>6a</b> 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 as charitable contributions?	<b>6b</b>	No	
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>7a</b>	No	
<b>7</b> <b>Organizations that may receive deductible contributions under section 170(c).</b>	<b>7b</b>	No	
<b>a</b> 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?	<b>7c</b>	No	
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7d</b>	No	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7e</b>	No	
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year	<b>7f</b>	No	
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7g</b>	No	
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7h</b>	No	
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>8</b>	No	
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>9a</b>	No	
<b>8</b> <b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	<b>9b</b>	No	
<b>9</b> <b>Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the organization make any taxable distributions under section 4966?			
<b>b</b> Did the organization make a distribution to a donor, donor advisor, or related person?			
<b>10</b> <b>Section 501(c)(7) organizations.</b> Enter			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>		
<b>11</b> <b>Section 501(c)(12) organizations.</b> Enter			
<b>a</b> Gross income from members or shareholders	<b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	<b>11b</b>		
<b>12a</b> <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?			
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>		
<b>13</b> <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O			
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?			
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	<b>14b</b>	No	

**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
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	<b>1a</b>	14		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent	<b>1b</b>	13		
<b>2</b> 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?	<b>2</b>		No	
<b>3</b> 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?	<b>3</b>		No	
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>		No	
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>		No	
<b>6</b> Did the organization have members or stockholders?	<b>6</b>	Yes		
<b>7a</b> 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?	<b>7a</b>	Yes		
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>7b</b>	Yes		
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following	<b>8a</b>	Yes		
<b>a</b> The governing body?	<b>8b</b>	Yes		
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>9</b>	No		
<b>9</b> 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				

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

		Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	<b>10a</b>	No	
<b>b</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?	<b>10b</b>		
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>11a</b>	Yes	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990			
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>12a</b>	Yes	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12b</b>	Yes	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<b>12c</b>	Yes	
<b>13</b> Did the organization have a written whistleblower policy?	<b>13</b>	Yes	
<b>14</b> Did the organization have a written document retention and destruction policy?	<b>14</b>	Yes	
<b>15</b> 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?	<b>15a</b>	Yes	
<b>a</b> The organization's CEO, Executive Director, or top management official	<b>15b</b>	Yes	
<b>b</b> Other officers or key employees of the organization			
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<b>16a</b>	No	
<b>b</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?	<b>16b</b>		

### 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  Other (explain in Schedule O)
- 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 during the tax year
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization  
RODNEY A YOUNG 500 WASHINGTON AVENUE SOUTH SUITE MINNEAPOLIS, MN (612) 224-3282

**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. 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 organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(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	Office	Key Employee	Highest Compensated	Former			
(1) RODNEY A YOUNG CEO AND PRESIDENT	25 00	X		X				382,540	0	43,771
(2) MICHAEL HOWE CHAIRMAN	3 20	X		X				58,175	0	729
(3) KATHLEEN PEPSKI TREASURER	1 70	X		X				30,700	0	0
(4) BERNARD BROMMER SECRETARY	2 00	X		X				35,750	0	0
(5) DOUGLAS ALGER DIRECTOR	2 10	X						37,450	0	333
(6) JOHN ANDERSON DIRECTOR	1 70	X						30,950	650	0
(7) SUSAN ANDERSON DIRECTOR	1 40	X						24,900	0	0
(8) JOHN BLUFORD DIRECTOR	1 30	X						22,700	270	520
(9) PAUL CARLSON DIRECTOR	60	X						11,350	0	0
(10) DEB KNUSTON DIRECTOR	70	X						12,600	0	0
(11) PHILIP SMITH DIRECTOR	1 30	X						22,950	0	1,358
(12) JAMES SWANSTROM DIRECTOR	1 40	X						25,300	650	0
(13) BRUCE R TEMPLETON DIRECTOR	1 30	X						23,600	650	0
(14) JAMES PETERS DIRECTOR	1 60	X						26,600	2,850	0
(15) RHONDA ALTOM DIRECTOR	90	X						15,875	0	0
(16) JOHN SOMROCK DIRECTOR	3 40	X						59,125	0	2,029
(17) JIM GEISER INTERIM CFO	25 00			X				0	0	0

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **18**

		Yes	No
3	Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	Yes
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>	4	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>	5	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
DECARE DENTAL 3560 DELTA DENTAL DRIVE EAGAN MN 55122	MANAGEMENT FEES	65,606,623
PDG PA 2200 COUNTY RD C W SUITE 2210 ROSEVILLE MN 55113	DENTAL SERVICES	27,061,733
NORTHLAND DENTAL PARTNER PO BOX 505054 ST LOUIS MO 63150	DENTAL SERVICES	21,500,675
DENTAL SPECIALISTS OF MN 2200 COUNTY RD C WEST STE 2210 ROSEVILLE MN 55113	DENTAL SERVICES	3,174,402
AFFILIATED PEDIATRIC DEN 14050 NICOLLET AVE BURNSVILLE MN 55337	DENTAL SERVICES	2,920,318
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization. <u>1,318</u>		

**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 **1** 218

**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>				
	<b>b</b> Membership dues . . . . .	<b>1b</b>				
	<b>c</b> Fundraising events . . . . .	<b>1c</b>				
	<b>d</b> Related organizations . . . . .	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>				
	<b>g</b> Noncash contributions included in lines 1a-1f \$					
	<b>h</b> <b>Total.</b> Add lines 1a-1f . . . . .					
<b>Program Service Revenue</b>	<b>2a</b> SUBSCRIPTION REVENUE	Business Code				
		541900	1,005,709,185	1,005,709,185		
	<b>b</b> ADMINISTRATIVE SERVICES	561000	20,048,219	20,048,219		
	<b>c</b>					
	<b>d</b>					
	<b>e</b>					
	<b>f</b> All other program service revenue					
	<b>g</b> <b>Total.</b> Add lines 2a-2f . . . . .		1,025,757,404			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		312,768		312,768	
	<b>4</b> Income from investment of tax-exempt bond proceeds					
	<b>5</b> Royalties . . . . .					
	<b>6a</b> Gross rents	(I) Real	(II) Personal			
	<b>b</b> Less rental expenses					
	<b>c</b> Rental income or (loss)					
	<b>d</b> Net rental income or (loss) . . . . .					
	<b>7a</b> Gross amount from sales of assets other than inventory	(I) Securities	(II) Other			
<b>b</b> Less cost or other basis and sales expenses		33,366				
<b>c</b> Gain or (loss)		0				
<b>d</b> Net gain or (loss) . . . . .		33,366	33,366		33,366	
<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .						
<b>b</b> Less direct expenses . . . . .	<b>b</b>					
<b>c</b> Net income or (loss) from fundraising events . . . . .						
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	<b>a</b>					
<b>b</b> Less direct expenses . . . . .	<b>b</b>					
<b>c</b> Net income or (loss) from gaming activities . . . . .						
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>					
<b>b</b> Less cost of goods sold . . . . .	<b>b</b>					
<b>c</b> Net income or (loss) from sales of inventory . . . . .						
<b>Miscellaneous Revenue</b>	Business Code					
<b>11a</b>						
<b>b</b>						
<b>c</b>						
<b>d</b> All other revenue . . . . .						
<b>e</b> <b>Total.</b> Add lines 11a-11d . . . . .						
<b>12</b> <b>Total revenue.</b> See Instructions . . . . .		1,026,103,538	1,025,757,404	0	346,134	

**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)

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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	846,647	846,647		
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				
5 Compensation of current officers, directors, trustees, and key employees	869,305	808,454	60,851	
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	2,705,004	2,515,654	189,350	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	203,363	189,128	14,235	
9 Other employee benefits	1,888,227	1,756,051	132,176	
10 Payroll taxes	250,609	233,066	17,543	
11 Fees for services (non-employees)				
a Management	56,181,060		56,181,060	
b Legal	488,097		488,097	
c Accounting	155,894		155,894	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	43,556		43,556	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,854,789	1,854,789		
12 Advertising and promotion	244,985		244,985	
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	205,739	205,739		
17 Travel	206,127		206,127	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	21,021	15,135	5,886	
23 Insurance	323,331		323,331	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a CLAIMS EXPENSE	950,361,451	950,361,451		
b DUES AND SUBSCRIPTIONS	540,174		540,174	
c DIRECTOR FEES/COMMISSIONS	481,625		481,625	
d BANK CHARGES	379,171		379,171	
e All other expenses	-8,998,851	-9,036,735	37,884	
<b>25 Total functional expenses.</b> Add lines 1 through 24e	1,009,251,324	949,749,379	59,501,945	0
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**Check if Schedule O contains a response to any question in this Part X 

		<b>(A)</b> Beginning of year	<b>(B)</b> End of year
<b>Assets</b>			
1	Cash—non-interest-bearing	1	
2	Savings and temporary cash investments	22,865,316	18,321,937
3	Pledges and grants receivable, net	3	
4	Accounts receivable, net	78,405,643	80,012,247
5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	5	
6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) 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	185,497	214,057
10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	404,094
b	Less accumulated depreciation	10b	22,271
		23,750	10c
			381,823
11	Investments—publicly traded securities	11	
12	Investments—other securities See Part IV, line 11	299,978,835	322,061,917
13	Investments—program-related See Part IV, line 11	13	
14	Intangible assets	14	
15	Other assets See Part IV, line 11	1,429,041	1,812,182
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	402,888,082	422,804,163
<b>Liabilities</b>			
17	Accounts payable and accrued expenses	92,246,418	87,672,581
18	Grants payable	18	
19	Deferred revenue	712,456	847,440
20	Tax-exempt bond liabilities	20	
21	Escrow or custodial account liability Complete Part IV of Schedule D	21	
22	Loans and other 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	184,984	641,757
26	<b>Total liabilities.</b> Add lines 17 through 25	93,143,858	89,161,778
<b>Net Assets or Fund Balances</b>			
	<b>Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>		
27	Unrestricted net assets	27	
28	Temporarily restricted net assets	28	
29	Permanently restricted net assets	29	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.</b>		
30	Capital stock or trust principal, or current funds	0	30
31	Paid-in or capital surplus, or land, building or equipment fund	0	31
32	Retained earnings, endowment, accumulated income, or other funds	309,744,224	333,642,385
33	Total net assets or fund balances	309,744,224	333,642,385
34	<b>Total liabilities and net assets/fund balances</b>	402,888,082	422,804,163

**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	1,026,103,538
2 Total expenses (must equal Part IX, column (A), line 25) . . . . .	2	1,009,251,324
3 Revenue less expenses Subtract line 2 from line 1 . . . . .	3	16,852,214
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	4	309,744,224
5 Net unrealized gains (losses) on investments . . . . .	5	7,045,948
6 Donated services and use of facilities . . . . .	6	
7 Investment expenses . . . . .	7	
8 Prior period adjustments . . . . .	8	
9 Other changes in net assets or fund balances (explain in Schedule O) . . . . .	9	0
10 Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	333,642,385

**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 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	No
2b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	Yes
2c If "Yes," to line 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	2c	Yes
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? 3b 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	3a	No
	3b	

**SCHEDULE D**

(Form 990)

OMB No 1545-0047

**Supplemental Financial Statements****2012**

► Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b  
 ► Attach to Form 990. ► See separate instructions.

**Open to Public Inspection**

Department of the Treasury

Internal Revenue Service

**Name of the organization**

DENTAL BENEFIT PLANS OF MINNESOTA

**Employer identification number**

41-1852523

**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 can 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)	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an historically important land area
	<input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year	
a Total number of conservation easements	<b>Held at the End of the Year</b>
b Total acreage restricted by conservation easements	2a
c Number of conservation easements on a certified historic structure included in (a)	2b
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2c
	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax 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 section 170(h)(4)(B)(ii)?  Yes  No

9 In Part XIII, 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 (ASC 958), 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 XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), 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 (ASC 958) 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 acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

<b>a</b> <input type="checkbox"/> Public exhibition	<b>d</b> <input type="checkbox"/> Loan or exchange programs
<b>b</b> <input type="checkbox"/> Scholarly research	<b>e</b> <input type="checkbox"/> Other
<b>c</b> <input type="checkbox"/> Preservation for future generations	

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

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

**b** If "Yes," explain the arrangement in Part XIII and complete the following table

	<b>Amount</b>
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	

**2a** Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**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
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Net investment earnings, gains, and losses . . . . .					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .					

**2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

**a** Board designated or quasi-endowment

**b** Permanent endowment

**c** Temporarily restricted endowment

The percentages in lines 2a, 2b, and 2c should equal 100%

**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? . . . . .

<b>Yes</b>	<b>No</b>
<b>3a(i)</b>	
<b>3a(ii)</b>	
<b>3b</b>	

**4** Describe in Part XIII 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
<b>1a</b> Land . . . . .					
<b>b</b> Buildings . . . . .					
<b>c</b> Leasehold improvements . . . . .		63,074	1,564	61,510	
<b>d</b> Equipment . . . . .		233,978	12,487	221,491	
<b>e</b> Other . . . . .		107,042	8,220	98,822	
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)					381,823

**Part VII Investments—Other Securities.** See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) AVAILABLE FOR SALE SECURITIES	34,928,198	F
(B) INVESTMENT IN SUBSIDIARIES	287,133,719	F

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements . . . . .	1	
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 XIII) . . . . .	2d	
e	Add lines 2a through 2d . . . . .	2e	
3	Subtract line 2e from line 1 . . . . .	3	
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	
b	Other (Describe in Part XIII) . . . . .	4b	
c	Add lines 4a and 4b . . . . .	4c	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12) . . . . .	5	

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements . . . . .	1	
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 XIII) . . . . .	2d	
e	Add lines 2a through 2d . . . . .	2e	
3	Subtract line 2e from line 1 . . . . .	3	
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	
b	Other (Describe in Part XIII) . . . . .	4b	
c	Add lines 4a and 4b . . . . .	4c	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18) . . . . .	5	

**Part XIII 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, line 2, Part XI, lines 2d and 4b, and Part XII, 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, LINE 2	THE COMPANY HAS REVIEWED ITS TAX POSITIONS FOR ALL OPEN TAX YEARS AND HAS CONCLUDED THAT IT DOES NOT MEET THE THRESHOLD FOR FINANCIAL STATEMENT RECOGNITION OF AN UNCERTAIN INCOME TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN



**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.  
 Part III can be duplicated 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, Part III, column (b), and any other additional information

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 FUNDING REQUESTS AND GRANT APPLICATIONS ARE PRELIMINARILY AND PRIMARILY REVIEWED BY THE DIRECTOR OF COMMUNITY AFFAIRS, AND IF THEY ARE CONSISTENT WITH DELTA DENTAL'S MISSION, AND THE TRUST, PHILANTHROPY COMMITTEE AND COMMUNITY AFFAIRS' GUIDELINES THEY ARE REFERRED TO THE BOARD OF DIRECTORS AND/OR PRESIDENT/CEO FOR ACTION

**Software ID:**  
**Software Version:**  
**EIN:** 41-1852523  
**Name:** DENTAL BENEFIT PLANS OF MINNESOTA

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BOLDER OPTION2100 STEVENS AVE S MINNEAPOLIS, MN 55404	41-1909408	501(C)(3)	20,000				FITNESS, NUTRITION, AND ORAL HEALTH PILOT
AMERICA'S DENTISTS CARE FOUNDATION9110 E 35TH ST N WICHITA, KS 67226	26-2275291	501(C)(3)	13,500				AMERICA'S MISSION OF MERCY
BOYS AND GIRLS CLUB OF CENTRAL MINNESOTA345 30TH AVENUE N ST CLOUD, MN 56303	41-1245177	501(C)(3)	10,000				DELTA DENTAL'S HEALTHY SMILES HEALTHY KIDS PROGRAM
CENTER FOR VICTIMS OF TORTURE717 EAST RIVER PARKWAY MINNEAPOLIS, MN 55455	36-3383933	501(C)(3)	6,000				DELTA DENTAL FUND
CHILDREN'S DEFENSE FUND555 PARK STREET STE 410 ST PAUL, MN 55103	52-0895622	501(C)(3)	15,000				BEAT THE ODDS TWIN CITIES
CHILDREN'S DENTAL SERVICES636 BROADWAY STREET NE MINNEAPOLIS, MN 55413	41-0857929	501(C)(3)	67,500				SCHOOL-BASED SCREENING PROGRAM AND HEALTH FAIRS
COURAGE CENTER3915 GOLDEN VALLEY ROAD GOLDEN VALLEY, MN 55422	41-0706118	501(C)(3)	15,000				TELEMEDICINE PROJECT
COMMUNITY UNIVERSITY HEALTH CARE CENTERVARIETY CHILDREN'S CLINIC2001 BLOOMINGTON AVE S MINNEAPOLIS, MN 55422	41-6007513	501(C)(3)	10,000				DENTAL CARE FOR CHILDREN
DOORSTEP HEALTHCARE SERVICES5861 CEDAR LAKE ROAD S MINNEAPOLIS, MN 55416	68-0620960	501(C)(3)	25,000				MOBILE DENTAL PROJECT
GIRL SCOUTS OF MINNESOTA AND WISCONSIN RIVER VALLEYS400 ROBERT STREET SOUTH ST PAUL, MN 55107	41-0693910	501(C)(3)	10,000				CONNECTZ PROGRAM

## Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GREATER TWIN CITIES UNITED WAY 404 S EIGHTH ST MINNEAPOLIS, MN 55404	41-1973442	501(C)(3)	10,000				BRIGHT SMILES
GREATER MINNEAPOLIS CRISIS NURSERY 5400 GLENWOOD AVE GOLDEN VALLEY, MN 55422	41-1379021	501(C)(3)	10,000				PEDIATRIC ASSESSMENT & MEDICAL MANAGEMENT PROGRAM
HOMEBUILD 12805 HIGHWAY 55 STE 400 PLYMOUTH, MN 55441	41-1223085	501(C)(3)	6,500				2013 CAMP EXPERIENCE PROGRAM AND ANNUAL BENEFIT
MINNESOTA ALLIANCE WITH YOUTH C/O DULUTH PUBLIC SCHOOLS 215 N 1ST AVE E DULUTH, MN 55802	45-3774063	501(C)(3)	33,000				SERVE-A-SMILE
NEIGHBORHOOD HEALTH SOURCE 3300 FREEMONT AVE N MINNEAPOLIS, MN 55412	41-1235064	501(C)(3)	9,000				OPTIMIZING CARE FOR UNDERSERVED COMMUNITIES
NEIGHBORHOOD INVOLVEMENT PROGRAM 2431 HENNEPIN AVENUE MINNEAPOLIS, MN 55404	41-0956858	501(C)(3)	15,000				DENTAL CLINIC
MINNESOTA COUNCIL OF FOUNDATIONS 100 PORTLAND AVE S STE 225 MINNEAPOLIS, MN 55401	41-1269275	501(C)(3)	7,000				ANNUAL MEETING OF MEMBERS AND ANNUAL MEMBERSHIP CELEBRATION
MINNESOTA DENTAL FOUNDATION 1335 INDUSTRIAL BLVD MINNEAPOLIS, MN 55413	41-1927049	501(C)(3)	78,000				DONATED DENTAL SERVICES
OPEN DOOR HEALTH CENTER 309 HOLLY LANE MANKATO, MN 56001	41-1461726	501(C)(3)	15,000				SCHOOL-BASED ORAL HEALTH OUTREACH
MISSISSIPPI HEADWATERS AREA DENTAL HEALTH CENTER 1405 ANNE ST NW BEMIDJI, MN 56601	84-1711812	501(C)(3)	10,000				CRITICAL EQUIPMENT REPLACEMENT

## Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
PORTICO HEALTHNET2610 UNIVERSITY AVE W STE 550 ST PAUL, MN 55114	41-1814659	501(C)(3)	10,000				PUBLIC PROGRAM APPLICATION AND ENROLLMENT ASSISTANCE
PREVENT CHILD ABUSE MINNESOTA709 UNIVERSITY AVE W STE 234 ST PAUL, MN 55104	41-1354842	501(C)(3)	12,500				BUILD A HEALTH AND WELLNESS PREVENTION MODEL AND ANNUAL BENEFIT
NORTHERN VOICES1660 COUNTY RD B W ROSEVILLE, MN 55113	41-1930941	501(C)(3)	7,000				ORAL HEALTH FOR ORAL DEAF CHILDREN
RONALD MCDONALD HOUSE CHARITIES UPPER MIDWEST818 FULTON ST SE MINNEAPOLIS, MN 55414	41-1313107	501(C)(3)	51,000				RONALD MCDONALD CARE MOBILE AND ANNUAL BENEFIT
SPECIAL OLYMPICS MINNESOTA100 WASHINGTON AVE S STE 550 MINNEAPOLIS, MN 55401	41-1228157	501(C)(3)	20,000				SPECIAL SMILES
NORTHLAND FOUNDATION 202 WEST SUPERIOR ST STE 610 DULUTH, MN 55802	41-1554455	501(C)(3)	10,000				KIDS PLUS PROGRAM
OPEN CITIES HEALTH CENTER409 DUNLAP ST N ST PAUL, MN 55104	36-3381598	501(C)(3)	20,000				ORAL HEALTH OUTREACH PROGRAM
PROJECT FOR PRIDE IN LIVING INC1035 EAST FRANKLIN AVE MINNEAPOLIS, MN 55404	23-7232208	501(C)(3)	10,000				HEALTH & WELLNESS PROGRAM
WEST SIDE COMMUNITY HEALTH SERVICES153 CESAR CHAVEZ STREET ST PAUL, MN 55107	23-7156236	501(C)(3)	11,000				BRIGHT SMILES PROGRAM
WOMEN'S HEALTH LEADERSHIP TRUST3893 DANBURY TRAIL EAGAN, MN 55123	41-1402148	501(C)(3)	12,500				TRUST FORUM

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a) Name and address of organization or government</b>	<b>(b) EIN</b>	<b>(c) IRC Code section if applicable</b>	<b>(d) Amount of cash grant</b>	<b>(e) Amount of non-cash assistance</b>	<b>(f) Method of valuation (book, FMV, appraisal, other)</b>	<b>(g) Description of non-cash assistance</b>	<b>(h) Purpose of grant or assistance</b>
RUM RIVER HEALTH SERVICES 101 18TH AVE N PRINCETON, MN 55371	36-3526744	501(C)(3)	15,000				RUM RIVER HEALTH & DENTAL SERVICES
SALVATION ARMY 20 NE 1ST AVE ROCHESTER, MN 55906	41-0698597	501(C)(3)	45,300				GOOD SAMARITAN DENTAL CLINIC AND TASTE OF THE TOWN
SOUTHSIDE COMMUNITY HEALTH SERVICES INC 4243 4TH AVE S MINNEAPOLIS, MN 55409	23-7113799	501(C)(3)	15,000				DENTAL X-RAY SENSOR REPLACEMENT PROJECT
THE FAMILY PARTNERSHIP 414 8TH ST MINNEAPOLIS, MN 55404	41-0693858	501(C)(3)	7,000				PREESCHOOL DENTAL HEALTH EDUCATION PROJECT
THE SAINT PAUL FOUNDATION 55 E FIFTH ST STE 600 ST PAUL, MN 55101	41-6031510	501(C)(3)	6,000				COMMUNITY SHARING FUND/DELTA DENTAL ORAL HEALTH FUND

**Schedule J**  
(Form 990)**Compensation Information**

OMB No 1545-0047

Department of the Treasury  
Internal Revenue Service

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.**

**2012****Open to Public Inspection**Name of the organization  
DENTAL BENEFIT PLANS OF MINNESOTA**Employer identification number**

41-1852523

**Part I Questions Regarding Compensation**

**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

<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> 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 of the expenses described above? If "No," complete Part III to explain

**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?

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract
<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> 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?

**Yes****No**

**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?

**4a****No**

**c** Participate in, or receive payment from, an equity-based compensation arrangement?

**4b****No**

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

**4c****No****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

**5a****No**

**a** The organization?

**5b****No**

**b** Any related organization?

If "Yes," to line 5a or 5b, describe in Part III

**6a****Yes**

**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

**6b****Yes**

**a** The organization?

**7****No**

**b** Any related organization?

If "Yes," to line 6a or 6b, describe in Part III

**6a****Yes**

**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

**6b****Yes**

**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 Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

**7****No**

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

**8****No****9**

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is 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, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(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 as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) RODNEY A YOUNG CEO AND PRESIDENT	(i) 379,085 (ii) 0	(i) 0 (ii) 0	(i) 3,455 (ii) 0	(i) 15,000 (ii) 0	(i) 28,771 (ii) 0	(i) 426,311 (ii) 0	(i) 0 (ii) 0
(2) CHRISTOPHER N EARL VP SALES	(i) 250,852 (ii) 0	(i) 124,075 (ii) 0	(i) 2,604 (ii) 0	(i) 15,000 (ii) 0	(i) 19,708 (ii) 0	(i) 412,239 (ii) 0	(i) 0 (ii) 0
(3) JOSEPH P LALLY VP STRATEGIC PLANNING	(i) 171,391 (ii) 0	(i) 42,581 (ii) 0	(i) 1,480 (ii) 0	(i) 13,103 (ii) 0	(i) 9,324 (ii) 0	(i) 237,879 (ii) 0	(i) 0 (ii) 0
(4) SCOTT W JOHNSON VP LEGAL	(i) 153,619 (ii) 0	(i) 37,500 (ii) 0	(i) 2,092 (ii) 0	(i) 12,007 (ii) 0	(i) 31,579 (ii) 0	(i) 236,797 (ii) 0	(i) 0 (ii) 0
(5) CHARLES G CLABOTS SVP INFORMATION TECHNOLOGY	(i) 182,417 (ii) 0	(i) 0 (ii) 0	(i) 9,129 (ii) 0	(i) 5,611 (ii) 0	(i) 16,964 (ii) 0	(i) 214,121 (ii) 0	(i) 0 (ii) 0
(6) ANN K JOHNSON EXECUTIVE DIRECTOR	(i) 152,655 (ii) 0	(i) 24,495 (ii) 0	(i) 1,209 (ii) 0	(i) 10,879 (ii) 0	(i) 9,427 (ii) 0	(i) 198,665 (ii) 0	(i) 0 (ii) 0
(7) DAVID MORSE FORMER OFFICER	(i) 0 (ii) 0	(i) 133,937 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(i) 0 (ii) 0	(i) 133,937 (ii) 0	(i) 0 (ii) 0

**Part III Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

<b>Identifier</b>	<b>Return Reference</b>	<b>Explanation</b>
	PART I, LINE 5	
	PART I, LINE 6	AN EMPLOYMENT INCENTIVE PLAN IS AVAILABLE TO ALL EMPLOYEES AND IS APPROVED BY THE HUMAN RESOURCES AND COMPENSATION SUBCOMMITTEE. THE 2012 PLAN ALLOWS PAYMENT PROVIDED FIRST, THE COMPANY REACHED AN OPERATING GAIN OF 75% OF THE BUDGETED OPERATING GAIN. NO INCENTIVE PAYMENTS ARE MADE IF LESS THAN 75%. IF THE COMPANY MEETS THE 75% LEVEL OR HIGHER, INDIVIDUAL PERFORMANCE CAN BE USED. IN 2012 THE COMPANY ACHIEVED THE THRESHOLD AND ALL EMPLOYEES RECEIVED AN INCENTIVE PAYMENT.

**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.

**2012****Open to Public  
Inspection**

Name of the organization

DENTAL BENEFIT PLANS OF MINNESOTA

**Employer identification number**

41-1852523

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 6	THE ORGANIZATION HAS TWO CLASSES OF MEMBERS. THE INDIVIDUALS AND COMPANIES INCLUDED IN THESE TWO CLASSES OF MEMBERSHIP ARE PROVIDED CERTAIN RIGHTS, AS OUTLINED IN THE ORGANIZATION'S BY LAWS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 7A	THE ORGANIZATION HAS TWO CLASSES OF MEMBERS. THE INDIVIDUALS AND COMPANIES INCLUDED IN THESE TWO CLASSES OF MEMBERSHIP ARE PROVIDED CERTAIN RIGHTS, AS OUTLINED IN THE ORGANIZATION'S BYLAWS, TO PARTICIPATE IN THE PROCESS OF ELECTING INDIVIDUALS TO THE BOARD OF DIRECTORS AT THE ANNUAL MEETING

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 7B	THE ORGANIZATION HAS TWO CLASSES OF MEMBERS AS OUTLINED IN THE ORGANIZATION'S BYLAWS, MEMBERS HAVE CERTAIN RIGHTS TO APPROVE CERTAIN ACTIONS OF THE BOARD OF DIRECTORS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 11	TAX FORM 990 WAS PREPARED, REVIEWED AND FILED BY MCGLADREY, LLP THE EXTERNAL AUDITORS OF DENTAL BENEFIT PLANS OF MINNESOTA THE COMPANY PROVIDED ALL INFORMATION TO MCGLADREY, LLP INCLUDING OFFICER AND DIRECTOR COMPENSATION DISCLOSURES COMPANY MANAGEMENT ALSO REVIEWED THE RETURN THE COMPANY HAS ENGAGED OUTSIDE LEGAL EXPERTISE FROM TIME TO TIME IN PRIOR YEARS TO VALIDATE FULL DISCLOSURE AS PART OF ITS PREPARATION PROCESS A COPY OF THE RETURN WAS PROVIDED TO THE CHAIRMAN OF THE BOARD AND THE CHAIRMAN OF THE BOARD'S HUMAN RESOURCES AND COMPENSATION SUBCOMMITTEE THE HUMAN RESOURCES AND COMPENSATION SUBCOMMITTEE REVIEWS AND DISCUSSES THE RETURN, AND PRESENTS ITS REVIEW TO THE FULL BOARD OF DIRECTORS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	ON AN ANNUAL BASIS ALL MANAGEMENT PERSONNEL MUST COMPLETE AND SIGN A CONFLICT OF INTEREST POLICY WHICH ARE SUBMITTED TO THE CHAIR OF THE AUDIT COMMITTEE FOR REVIEW AND DISCUSSION AT A MEETING OF THE FULL AUDIT COMMITTEE

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	THE DENTAL BENEFIT PLANS OF MINNESOTA BOARD OF DIRECTORS OVERSIGHT COMMITTEE AUTHORIZES THE HUMAN RESOURCES AND COMPENSATION SUBCOMMITTEE OF THE OVERSIGHT COMMITTEE TO ESTABLISH THE EXECUTIVE TOTAL COMPENSATION POLICY FOR THE PRESIDENT AND KEY SENIOR EXECUTIVES. THESE ACTIVITIES INCLUDE APPROVING THE DESIGN FOR THE COMPONENTS OF A TOTAL COMPENSATION PACKAGE THAT INCLUDES BASE SALARY, INCENTIVE, AND BENEFITS, AFTER REVIEWING THOROUGHLY RESEARCHED AND DOCUMENTED STUDIES CONDUCTED BY AN EXTERNAL CONSULTANT. AN INDEPENDENT COMPENSATION CONSULTING FIRM IS THE EXTERNAL CONSULTANT THAT IS USED FOR THE EXECUTIVE COMPENSATION STUDY. THE EXTERNAL CONSULTANT PRESENTS THEIR FINDINGS TO THE HUMAN RESOURCES AND COMPENSATION SUBCOMMITTEE. THE NATIONAL COMPENSATION SURVEYS USE DATA FROM OTHER DELTA DENTAL PLANS AND FROM NOT-FOR-PROFIT ORGANIZATIONS. THE COMPENSATION STRATEGY IS COMPLETED AFTER APPROVAL BY THE SUBCOMMITTEE.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICIES AND GAAP BASIS FINANCIALS ARE AVAILABLE UPON REQUEST

Identifier	Return Reference	Explanation
HOURS FOR RELATED ORGANIZATIONS	FORM 990, PART VII	RODNEY YOUNG, PRESIDENT/CEO OF DENTAL BENEFIT PLANS OF MINNESOTA (DBPM) ALSO ACTS AS PRESIDENT/CEO OF DELTA DENTAL OF MINNESOTA (DDMN), A RELATED ORGANIZATION THE 25 HOURS REPORTED IN PART VII REPRESENTS THE AVERAGE HOURS PER WEEK FOR THE FILING ORGANIZATION ONLY ALL COMPENSATION FOR SERVICES IS PAID BY DBPM JIM GEISER, INTERIM CFO OF DELTA DENTAL OF MINNESOTA (DDMN) ALSO ACTS AS INTERIM CFO OF DENTAL BENEFIT PLANS OF MINNESOTA (DBPM), A RELATED ORGANIZATION THE 25 HOURS REPORTED IN PART VII REPRESENTS THE AVERAGE HOURS PER WEEK FOR THE FILING ORGANIZATION ONLY MR. GEISER IS EMPLOYED BY AN INDEPENDENT BUSINESS CONSULTING ORGANIZATION DIRECTORS OF DBPM MAY ALSO SERVE AS A DIRECTOR OF DDMN AND DELTA DENTAL OF MINNESOTA FOUNDATION, RELATED ORGANIZATIONS ALL COMPENSATION FOR THE TOTAL HOURS SERVED AS A DIRECTOR IS PAID BY DBPM THE HOURS REFLECTED IN PART VII REPRESENT THE AVERAGE HOURS PER WEEK FOR THE FILING ORGANIZATION ONLY

SCHEDULE R  
(Form 990)

## Related Organizations and Unrelated Partnerships

OMB No 1545-0047

► 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.

2012

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue ServiceName of the organization  
DENTAL BENEFIT PLANS OF MINNESOTAEmployer identification number  
41-1852523

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

(a) Name, address, and EIN (if applicable) 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
(1) DDMN ASO LLC 500 WASHINGTON AVENUE S SUITE 2060 MINNEAPOLIS, MN 55415 41-190554	ADMIN OF DENTAL SERVICE PLANS	MN	1,005,798,870	113,928,668	DENTAL BENEFIT PLANS OF MINNESOTA

## Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" to 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 entity?
						Yes
(1) DELTA DENTAL OF MINNESOTA 500 WASHINGTON AVENUE S SUITE 2060 MINNEAPOLIS, MN 55415 41-0952670	DENTAL SERVICE PLANS	MN	501(C)(4)	N/A	DENTAL BENEFIT PLANS OF MINNESOTA	Yes
(2) DELTA DENTAL OF MINNESOTA FOUNDATION 500 WASHINGTON AVENUE S SUITE 2060 MINNEAPOLIS, MN 55415 26-4482509	FOUNDATION	MN	501(C)(3)	170(B)(1) (A)(VI)	DENTAL BENEFIT PLANS OF MINNESOTA	Yes

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

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

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

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

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 or **(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** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
  
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)
  
- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
  
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
<b>1a</b>		No
<b>1b</b>		No
<b>1c</b>		No
<b>1d</b>		No
<b>1e</b>		No
<b>1f</b>		No
<b>1g</b>		No
<b>1h</b>		No
<b>1i</b>		No
<b>1j</b>		No
<b>1k</b>		No
<b>1l</b>		No
<b>1m</b>		No
<b>1n</b>		No
<b>1o</b>		No
<b>1p</b>		No
<b>1q</b>		No
<b>1r</b>		No
<b>1s</b>		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-s)	(c) Amount involved	(d) Method of determining amount involved

**Part VI Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 37.)

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.

**Part VII Supplemental Information**

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

Identifier	Return Reference	Explanation
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**Software ID:**

**Software Version:**

**EIN:** 41-1852523

**Name:** DENTAL BENEFIT PLANS OF MINNESOTA

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