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Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2013

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- Do not enter Social Security numbers on this form as it may be made public.
- Information about Form 990 and its instructions is at www.irs.gov/form990.

Open to Public
Inspection

A For the 2013 calendar year, or tax year beginning		, 2013, and ending	, 20	
B Check if applicable.		C Name of organization American Academy of Periodontology		D Employer identification number
<input type="checkbox"/> Address change		Doing Business As		36-3541073
<input type="checkbox"/> Name change		Number and street (or P O box if mail is not delivered to street address)		Room/suite
<input type="checkbox"/> Initial return		737 N Michigan Ave		Ste 800
<input type="checkbox"/> Terminated		City or town, state or province, country, and ZIP or foreign postal code		312-787-5518
<input type="checkbox"/> Amended return		Chicago, IL 60611		G Gross receipts \$ 11237021
<input type="checkbox"/> Application pending		F Name and address of principal officer		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Tax-exempt status. <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (6) ▶ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J Website: ► perio.org				If "No," attach a list (see instructions)
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 1914		M State of legal domicile IL

SCANNED JUN 16 2014

Part I Summary		
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: To advance the periodontal and general health of the public, as well as promote excellence in the practice of periodontics.	
	2 Check this box ► <input type="checkbox"/> 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 26	
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 26	
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a) 5 48	
	6 Total number of volunteers (estimate if necessary) 6 144	
	7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 895899	
	b Net unrelated business taxable income from Form 990-T, line 34 7b 243583	
Revenue	8 Contributions and grants (Part VIII, line 1h) 687625 823225	
	9 Program service revenue (Part VIII, line 2g) 9671392 9859464	
	10 Investment income (Part VIII, column (A), lines 3, 9, and 20d) 261696 255481	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 21e) 413683 287243	
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 11034306 11225413	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 361014 447258	
	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) 4490783 4453197	
	16a Professional fundraising fees (Part IX, column (A), line 11e) -0- -0-	
	b Total fundraising expenses (Part IX, column (D), line 25) ►	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 6990901 6776674	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 11842698 11677129	
	19 Revenue less expenses. Subtract line 18 from line 12 (808392) (451716)	
Net Assets or Fund Balances	Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16) 13260404 14929243	
	21 Total liabilities (Part X, line 26) 4311474 4638829	
	22 Net assets or fund balances. Subtract line 21 from line 20 8948930 10290414	

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	Date
	<i>JOHN FORBES - Executive Director</i>	<i>5/14/14</i>
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►			Firm's EIN ►	
	Firm's address ►			Phone no	

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 (2013)

BB 2

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III **1** Briefly describe the organization's mission:**To advance the periodontal and general health of the public, as well as promote excellence in the practice of periodontics.**

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 O.

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

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

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 \$ _____ including grants of \$ _____) (Revenue \$ _____)**ANNUAL MEETING:** Yearly meeting was held in Philadelphia, PA from Sept 29th-Oct 1. Approx 3,279 attendees. This meeting revolves around presentation of current research findings in various areas of periodontics. Continuing education courses are conducted to keep periodontists current with scientific advances and treatment innovations. An exhibit hall provides information on new products available to help periodontists and other dental professionals stay in tune with new and advanced technology, which in turn helps improve the health of the general public.

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)**PUBLICATIONS:** Contain scientific and clinical information concerning periodontology, as well as other practice management and patient education material. The Journal of Periodontology (JOP) is issued monthly, both domestically and internationally. The JOP had approximately 8546 subscribers in 2013.**Clinical Advances in Periodontics (CAP)** is a digital journal issued quarterly to all JOP subscribers as a bundled subscription. **Periospectives** is a quarterly member magazine. All three: JOP, CAP, and Periospectives are sources of unrelated business income due to advertising.

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)**CONFERENCES, COMMITTEE MEETINGS AND WORKSHOPS:** Support member services, public education, and professional relations programs. Committees vary from research to educational. Committee members volunteer their time and their outcomes produce varied benefits for both the periodontal practice and general public.

4d Other program services (Describe in Schedule O.)

(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses ►

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 X

12 a 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

14 a 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 other assistance to or for any foreign organization? 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 other assistance to or for foreign individuals? 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

20 a 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
1	✓	
2	✓	
3	✓	
4		
5	✓	
6	✓	
7	✓	
8	✓	
9	✓	
10	✓	
11a	✓	
11b	✓	
11c	✓	
11d	✓	
11e	✓	
11f	✓	
12a	✓	
12b		✓
13	✓	
14a	✓	
14b	✓	
15	✓	
16	✓	
17	✓	
18	✓	
19	✓	
20a	✓	
20b		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21 ✓	
22 Did the organization report more than \$5,000 of grants or 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 ✓	
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 ✓	
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 25a	24a ✓	
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? If "Yes," complete Schedule L, Part I	25a	
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	
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II	26 ✓	
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 ✓	
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? If "Yes," complete Schedule L, Part IV	28a ✓	
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b ✓	
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	28c ✓	
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29 ✓	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30 ✓	
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31 ✓	
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32 ✓	
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	33 ✓	
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	34 ✓	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a ✓	
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 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	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? If "Yes," complete Schedule R, Part VI	37 ✓	
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38 ✓	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	28
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	48
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>	2b	✓
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	✓
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i>	3b	✓
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, securities account, or other financial account)? b If "Yes," enter the name of the foreign country: <i>See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</i>	4a	✓
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	✓
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 as charitable contributions?	6a	✓
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).	7a	
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?	7b	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7e	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7h	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	8	
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?	9a	
9	Sponsoring organizations maintaining donor advised funds.	9b	
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
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? <i>Note. See the instructions for additional information the organization must report on Schedule O.</i>	13a	
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	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	✓
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i>	14b	

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

Section A. Governing Body and Management

1a Enter the number of voting members of the governing body at the end of the tax year. **1a** **26**
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 Enter the number of voting members included in line 1a, above, who are independent **1b** **26**

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**

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**

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? **4**

5 Did the organization become aware during the year of a significant diversion of the organization's assets? **5**

6 Did the organization have members or stockholders? **6**

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**

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**

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:

a The governing body? **8a**

b Each committee with authority to act on behalf of the governing body? **8b**

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**

	Yes	No
1a		
1b		
2	✓	
3	✓	
4	✓	
5	✓	
6	✓	
7a	✓	
7b	✓	
8a	✓	
8b	✓	
9	✓	

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

10a Did the organization have local chapters, branches, or affiliates? **10a**

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**

b Describe in Schedule O the process, if any, used by the organization to review this Form 990. **12a**

12a Did the organization have a written conflict of interest policy? If "No," go to line 13 **12b**

b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? **12c**

c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done **13**

13 Did the organization have a written whistleblower policy? **14**

14 Did the organization have a written document retention and destruction policy? **15**

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? **15a**

a The organization's CEO, Executive Director, or top management official **15b**

b Other officers or key employees of the organization **16a**

If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). **16b**

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? **16b**

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**

	Yes	No
10a	✓	
10b		
11a	✓	
12a	✓	
12b	✓	
12c	✓	
13	✓	
14	✓	
15a	✓	
15b	✓	
16a	✓	
16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► **Illinois**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 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: ► **American Academy of Periodontology, 737 N Michigan Ave Ste 800, Chicago IL 60611/Don Morin & Amy Lutchen**

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

Check if Schedule O contains a response or note to any line 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, and 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	Officer	Key employee	Highest compensated employee			
(1) Stuart Froum									
President	20	✓					52447	0	0
(2) Joan Otomo-Corgel									
President Elect	10	✓					14793	0	0
(3) Wayne Aldredge									
Vice President	10	✓					0	0	0
(4) Terrence Griffin									
Secretary/Treasurer	10	✓					0	0	0
(5) Nancy Newhouse									
Past President	10	✓					68583	0	0
(6) Gerald Drury									
Trustee	4	✓					0	0	0
(7) Timothy Walsh									
Trustee	4	✓					0	0	0
(8) Richard Kahn									
Trustee	4	✓					0	0	0
(9) Robert Schifferle									
Trustee	4	✓					0	0	0
(10) David Okano									
Trustee	4	✓					0	0	0
(11) Mitchell Bloom									
Trustee	4	✓					0	0	0
(12) John Herrin									
Trustee	4	✓					0	0	0
(13) W Lee Young									
Trustee	4	✓					0	0	0
(14) Jeffery Johnston									
Trustee	4	✓					0	0	0

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

(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	Officer	Key employee	Highest compensated employee			
(15) Bryan Frantz									
Trustee	4	✓					0	0	0
(16) Debra Finney									
Trustee	4	✓					0	0	0
(17) Joseph Maloney									
Trustee	4	✓					0	0	0
(18) Steven Daniel									
Trustee	4	✓					0	0	0
(19) Richard Kao									
Trustee	4	✓					0	0	0
(20) Louis Rubino									
Trustee	4	✓					0	0	0
(21) Stephen Bass									
Trustee	4	✓					0	0	0
(22) James Wilson									
Trustee	4	✓					0	0	0
(23) Stephan Meraw									
Trustee	4	✓					0	0	0
(24) Lee Cohen									
Trustee	4	✓					0	0	0
(25) Todd E Scheyer									
Trustee	4	✓					0	0	0
1b Sub-total							135823	0	0
c Total from continuation sheets to Part VII, Section A							1525631	0	201112
d Total (add lines 1b and 1c)							1661454	0	201112

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 ► 12

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3 ✓	
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? If "Yes," complete Schedule J for such individual	4 ✓	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5 ✓	

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

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 ►

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . . .	1a				
	1b Membership dues . . .	1b				
	1c Fundraising events . . .	1c				
	1d Related organizations . . .	1d				
	1e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	823225			
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f ►		823225			
Program Service Revenue	Business Code					
	2a Meeting & Conference Income	900099	3769615	3769615		
	b Dues	900099	2874947	2874947		
	c JOP, directory, WIP, CAP	541800	3117202	2319003	798199	
	d Newsletter	541800	97700		97700	
	e					
	f All other program service revenue .					
	g Total. Add lines 2a-2f ►		9859464			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ►		255481	255481		
	4 Income from investment of tax-exempt bond proceeds ►					
	5 Royalties ►		219959	219959		
	6a Gross rents . . .	(i) Real	(ii) Personal			
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss) ►					
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b Less: cost or other basis and sales expenses .						
c Gain or (loss)						
d Net gain or (loss) ►						
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	78892					
b Less: cost of goods sold b	11608					
c Net income or (loss) from sales of inventory . ►		67284				
Miscellaneous Revenue		Business Code				
11a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d ►		0				
12 Total revenue. See instructions. ►		11225413	9439005	895899		

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 or note to any line in this Part IX

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(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	439833			
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	6825			
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	600			
4 Benefits paid to or for members	-0-			
5 Compensation of current officers, directors, trustees, and key employees	728751			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	-0-			
7 Other salaries and wages	2862577			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	267586			
9 Other employee benefits	360830			
10 Payroll taxes	233453			
11 Fees for services (non-employees):				
a Management	-0-			
b Legal	62565			
c Accounting	16241			
d Lobbying	3163			
e Professional fundraising services. See Part IV, line 17	-0-			
f Investment management fees	29668			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1510822			
12 Advertising and promotion	33112			
13 Office expenses	1187506			
14 Information technology	312419			
15 Royalties	-0-			
16 Occupancy	544055			
17 Travel	846075			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	-0-			
19 Conferences, conventions, and meetings	1998073			
20 Interest	-0-			
21 Payments to affiliates	-0-			
22 Depreciation, depletion, and amortization	61772			
23 Insurance	63435			
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 Organizational Dues	4145			
b Income Tax Expense	103623			
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	11677129			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year	(B) End of year
Assets	1 Cash—non-interest-bearing	1874000	1 1568968
	2 Savings and temporary cash investments	2	
	3 Pledges and grants receivable, net	3	
	4 Accounts receivable, net	404452	4 419707
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		
	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		
	7 Notes and loans receivable, net	6	
	8 Inventories for sale or use	7	
	9 Prepaid expenses and deferred charges	16580	8 4984
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	157916	9 115226
	b Less: accumulated depreciation	10b 118702	10c 210447
	11 Investments—publicly traded securities	10590952	11 12609911
	12 Investments—other securities. See Part IV, line 11		
	13 Investments—program-related. See Part IV, line 11		
	14 Intangible assets		
	15 Other assets. See Part IV, line 11		
	16 Total assets. Add lines 1 through 15 (must equal line 34)	13260404	16 14929243
Liabilities	17 Accounts payable and accrued expenses	336950	17 381619
	18 Grants payable	18	
	19 Deferred revenue	2953041	19 3390587
	20 Tax-exempt bond liabilities	20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		
	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	401688	22 197677
	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		
	26 Total liabilities. Add lines 17 through 25	619795	25 668946
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
	27 Unrestricted net assets	8750049	27 10091533
	28 Temporarily restricted net assets	198881	28 198881
	29 Permanently restricted net assets	29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 30 through 34.		
	30 Capital stock or trust principal, or current funds	30	
	31 Paid-in or capital surplus, or land, building, or equipment fund	31	
	32 Retained earnings, endowment, accumulated income, or other funds	32	
	33 Total net assets or fund balances	8948930	33 10290414
	34 Total liabilities and net assets/fund balances	13260404	34 14929243

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	11225413
2	Total expenses (must equal Part IX, column (A), line 25)	2	11677129
3	Revenue less expenses. Subtract line 2 from line 1	3	(451716)
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	8948930
5	Net unrealized gains (losses) on investments	5	1793202
6	Donated services and use of facilities	6	-0-
7	Investment expenses	7	-0-
8	Prior period adjustments	8	-0-
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	10290416

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line 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:	2a	✓
b	<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis 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:	2b	✓
c	<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis 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	✓
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? 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	✓
3b		3b	

SCHEDULE C
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Political Campaign and Lobbying Activities**

OMB No 1545-0047

2013Open to Public
Inspection**If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization Employer identification numberAmerican Academy of Periodontology 36-3541073**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ► \$
- 3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ► \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ► \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ► \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ► \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ► \$
- 4 Did the filing organization file Form 1120-POL for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b	Total lobbying expenditures to influence a legislative body (direct lobbying)		
c	Total lobbying expenditures (add lines 1a and 1b)		
d	Other exempt purpose expenditures		
e	Total exempt purpose expenditures (add lines 1c and 1d)		
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.		
If the amount on line 1e, column (a) or (b) is: The lobbying nontaxable amount is:			
Not over \$500,000		20% of the amount on line 1e.	
Over \$500,000 but not over \$1,000,000		\$100,000 plus 15% of the excess over \$500,000.	
Over \$1,000,000 but not over \$1,500,000		\$175,000 plus 10% of the excess over \$1,000,000.	
Over \$1,500,000 but not over \$17,000,000		\$225,000 plus 5% of the excess over \$1,500,000.	
Over \$17,000,000		\$1,000,000.	
g	Grassroots nontaxable amount (enter 25% of line 1f)		
h	Subtract line 1g from line 1a. If zero or less, enter -0-		
i	Subtract line 1f from line 1c. If zero or less, enter -0-		
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	✓
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	✓
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	✓

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	2874947
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	2a	3163
a Current year	2b	-0-
b Carryover from last year	2c	3163
c Total	3	29687
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	4	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	5	(26524)
5 Taxable amount of lobbying and political expenditures (see instructions)		

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, line 2; and Part II-B, line 1. Also, complete this part for any additional information.

.....

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Part IV Supplemental Information (continued)

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**► 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.► Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013Open to Public
Inspection

Name of the organization

Employer identification number

American Academy of Periodontology

36-3541073

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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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	Held at the End of the Tax Year
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
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►	2d
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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input type="checkbox"/> 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):

a Public exhibition
b Scholarly research

d Loan or exchange programs
e Other _____

c 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:

	Amount
1c	
1d	
1e	
1f	

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
1a Beginning of year balance	198881	198881	210506	217912	217912
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses			11625	7406	
g End of year balance	198881	198881	198881	210506	217912

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 ► **100%**

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

	Yes	No
3a(i)		✓
3a(ii)		✓
3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. 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				
b Buildings				
c Leasehold improvements				
d Equipment		329149	118702	210447
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ►

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. 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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		

Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ►

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ►

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(1) (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) Deferred Rental Obligations	668946	
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ► **668946**2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	13030223
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	1793202
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	1793202
3	Subtract line 2e from line 1	3	11237021
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	(11608)
c	Add lines 4a and 4b	4c	(11608)
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	11225413

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	11688737
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	11608
e	Add lines 2a through 2d	2e	11608
3	Subtract line 2e from line 1	3	11677129
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	11677129

Part XIII Supplemental Information.

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.

PART V, LINE 4: Grace Rogers Spalding Journal Endowment Fund is restricted for the publication of special issues of the Journal of

Periodontology. The JF Pritchard Lecture Fund was restricted for the honoraria paid to an Annual Meeting speaker. The AAP had an expense

of \$11625 in 2011 from this fund for speaker travel expenses, thus zeroing out the fund.

PART XI, LINE 4b: Cost of good sold (COGS). Not included in rev Part 1, line 12

PART XII, LINE 2b: COGS

Part XIII Supplemental Information (continued)

SCHEDULE I
(Form 990)**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

OMB No. 1545-0047

2013Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

Name of the organization

► Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990

Employer identification number

American Academy of Periodontology

36-3541073

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC 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
(1) Amer Stu Dental Association 211 E Chicago, IL	23-7136741	501(c) 6	5500 00				Supp dent stud outreachDT
(2) DTA Foundation 4350 N Fairfax, Arlington VA	20-1497373	501(c) 3	333333 00				Ad Council partnership
(3) Amer Acad of Perio Foundation 737 N Michigan Ave, Chicago IL	36-3763801	501(c) 3	101000 00				General Support
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

► 2

3 Enter total number of other organizations listed in the line 1 table

► 1

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Cat. No. 50055P

Schedule I (Form 990) (2013)

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
1 Orban Competition/Research Forum cash prize	3	500			
2 Orban Competition/Research Forum cash prize	2	300			
3 Giveaways to encourage membership	7		2075	FMV	Logo incentive prod/e-tablets
4					
5					
6					
7					

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

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SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

► Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

► Attach to Form 990. ► See separate instructions.

► Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

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Inspection

Name of the organization

Employer identification number

American Academy of Periodontology

36-3541073

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)

	Yes	No
1a		
1b		
2		

3		
4		
4a	✓	
4b	✓	
4c		✓
5		
5a		
5b		
6		
6a		
6b		
7		
8		
9		

b If any of the boxes on 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 directors, trustees, and officers, including 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 type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract
<input 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?
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?
c Participate in, or receive payment from, an equity-based compensation arrangement?

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

Only section 501(c)(3) and 501(c)(4) organizations 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?
b Any related organization?

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?
b Any related organization?

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

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

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

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 Alice DeForest	(i) 187500 (ii)		-0-	-0-	-0-	187500	346754
2 John Forbes	(i) 327874 (ii)		17501	19401	10618	375394	NA
3 Nadine Seldman	(i) 183069 (ii)		17257	21164	11469	232959	222833
4 Margo Pecoulas	(i) 158832 (ii)		17257	17894	12024	206007	198638
5 Don Morin	(i) 158053 (ii)		17257	17885	12858	206053	198826
6 Susan Schaus	(i) 141938 (ii)		17257	15505	12038	186738	175035
7 Katie Goss	(i) 131865 (ii)		-0-	14620	11858	158343	155021
8 Carla Williams	(i) 132618 (ii)		7100	13770	10008	163496	154220
9 Erin O'Donnell-Dotzler	(i) 118222 (ii)		17501	11007	10549	157279	NA
10	(i)						
11	(i)						
12	(i)						
13	(i)						
14	(i)						
15	(i)						
16	(i)						

Part III Supplemental Information

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.

Part I, Line 3. Compensation for our Exec Dir is determined by using other form 990's of similar associations, compensation studies of ASAE, and specifications of the original written contract.

Part I, Line 4b: The AAP provides a 457(b) plan for all director-level employees in which to participate

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 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.
► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

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Name of the organization

American Academy of Periodontology

Employer identification number

36-3541073

Part VI, Section A, #9

Stuart Froum, 17 W 54th St STE 1 c/d, New York, NY 10019-5404

Terrence Griffin, 745 Boylston St Ste 205, Boston, MA 02116

Joan Otomo-Corgel, 1127 Wilshire Blvd Ste# 1110, Los Angeles, CA 90017

Gerald Drury, 1100 Pacific Coast Hwy Ste F, Hermosa Beach, CA 90254

Timothy Walsh, 6901 W Stanley Ave, Berwyn, IL 60402

Richard Kahn, 76 Livingston Ave, New Brunswick, NJ 08901

Robert Schifferle, Univ at Buffalo - 120 Foster Hall, Oral Biology - Periodontics, 3435 Main St, Buffalo, NY 14214

David Okano, 1208 Hilltop Dr Ste 209, Rock Springs, WY 82901

Mitchell Bloom, 2 Washington Square Vlg 9S, New York, NY 10012

Nancy Newhouse, Newhouse Periodontics, 4731 Cochise Dr Ste 200, Independence, MO 64055

John Herrin, New Hampshire Center for Periodontics, 170 S River Rd, Bldg II Ste 1, Bedford, NH 03110-6941

W Lee Young, 4849 Paulsen St Ste 210, Med Arts Prof Bldg, Savannah, GA 31405

Jeffery Johnston, 8130 Constitution Blvd Ste 2, Sterling Heights, MI 48313

Bryan Frantz, 139 Conroy Ave, Scranton, PA 18505

Debra Finney, 1631 Creekside Dr Ste 103, Folsom, CA 95630

Joseph Maloney, 2 Winn St, Burlington, MA 01803

Steven Daniel, 1255 N Highland Ave Ste A, Murfreesboro, TN 37130-2485

Richard Kao, 10440 S DeAnza Blvd Ste D1, Cupertino, CA 95014

Louis Rubino, 650 Valley Forge Rd, Phoenixville, PA 19460

Stephen Bass, Dental Implant & Periodontal Partners, LLP, 5932 W Parker Rd Ste 700, Plano, TX 75093-6405

Wayane Aldredge, 999 Palmer Ave Ste 1, Holmdel, NJ 07733-1088

James Wilson, 1810 S MacDill Ave Ste 2, Tampa, FL 33629

Stephen Meraw, 11250 E 13 Mile Rd Ste 4, Warren, MI 48093

Lee Cohen, Donald Ross Village, 4250 Donald Ross Rd Ste 110, Palm Beach Gardens, FL 33418

E Todd Scheyer, 3400 S Gessner Rd Ste 102, Houston, TX 77063

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Cat No 51056K

Schedule O (Form 990 or 990-EZ) (2013)

Name of the organization

American Academy of Periodontology

Employer identification number

36-3541073**Alan Moritz, 764 Rio Brazos, Boerne, TX 78006****Part VI, Section A #6: AAP is a trade association consisting of members across the globe.****Part VI, Section A #7: The AAP members elect trustees and members of the Executive Committee.****Part VI, Section B #11b: A copy of the 990 & 990-T is sent via e-mail to all trustees before filing.****Part VI, Section B #12c: A conflict of interest policy is read and signed by all officers, trustees, and committee chairpersons, as well as senior staff.****Part VI, Section B #15 a&b: A compensation committee was formed an outside consultant was hired to research/document all findings****for compensation for the new Exec Director (hire date was last quarter of 2012). Contract is for three years. Salary surveys from similar****organizations are compiled, a performance review is completed, and 990's from similiar organizations are used to determine compensation****for the Exec Director, as well as the Deputy Exec Director. Salary surveys for our president and president elect are compiled and amounts****are approved by the Finance Committee and Board of Trustees.****Part VI, Section C #19: Governing documents are found in the Board of Trustees (BOT) binders at every meeting. A conflict of interest policy****is signed and financial statements are distributed to the BOT. Our financials, as well as our audit, 990 and 990-T are available upon request****to the public.**

SCHEDULE R
(Form 990)Department of the Treasury
Internal Revenue Service

Name of the organization

American Academy of Periodontology

OMB No. 1545-0047

2013Open to Public
Inspection

Employer identification number

36-3541073

Related Organizations and Unrelated Partnerships

► Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 38, or 37.

► Attach to Form 990. ► See separate instructions.

► Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990

	(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)						
(2)						
(3)						
(4)						
(5)						
(6)						

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 entity?	Yes	No
(1) <u>American Academy of Periodontology</u>		Philanthropic	IL	501(c)3	11b				✓
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50135Y

Schedule R (Form 990) 2013

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	
(1).....											
(2).....											
(3).....											
(4).....											
(5).....											
(6).....											
(7).....											

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	(i) Section 512(b)(13) controlled entity?	Yes	No
(1).....										
(2).....										
(3).....										
(4).....										
(5).....										
(6).....										
(7).....										

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on 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)

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 related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership Complete if the organization answered "Yes" on 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.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(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	
(1).....												
(2).....												
(3).....												
(4).....												
(5).....												
(6).....												
(7).....												
(8).....												
(9).....												
(10).....												
(11).....												
(12).....												
(13).....												
(14).....												
(15).....												
(16).....												

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions).

AMERICAN ACADEMY OF PERIODONTOLOGY

**FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2013 AND 2012**

TOGETHER WITH AUDITOR'S REPORT

Dugan & Lopatka

Certified Public Accountants & Consultants

A Professional Corporation

104 East Roosevelt Road

Wheaton, Illinois 60187

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Hugh E. Elliott

Gwen S. Henry

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
American Academy of Periodontology:

We have audited the accompanying financial statements of American Academy of Periodontology (the Academy), which comprise the statement of financial position as of December 31, 2013 and 2012, and the related statements of activities, cash flows and functional expenses for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

To the Board of Trustees of
American Academy of Periodontology:
Page two

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of American Academy of Periodontology as of December 31, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Dugan + Lopatka

DUGAN & LOPATKA

Wheaton, Illinois
April 29, 2014

AMERICAN ACADEMY OF PERIODONTOLOGY
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2013 AND 2012

ASSETS

The accompanying notes are an integral part of this statement.

LIABILITIES AND NET ASSETS

	<u>2013</u>	<u>2012</u>
CURRENT LIABILITIES:		
Accounts payable and accrued expenses	\$ 381,619	\$ 336,950
Deferred revenue	3,390,587	2,953,041
Deferred compensation	<u>197,677</u>	<u>133,896</u>
Total current liabilities	<u>3,969,883</u>	<u>3,423,887</u>
LONG-TERM LIABILITIES:		
Deferred compensation, net of current amounts	-	267,792
Deferred rental obligations, net of current amounts	<u>668,946</u>	<u>619,795</u>
Total long-term liabilities	<u>668,946</u>	<u>887,587</u>
Total liabilities	<u>4,638,829</u>	<u>4,311,474</u>
COMMITMENTS		
NET ASSETS:		
Unrestricted	10,091,533	8,750,049
Temporarily restricted	<u>198,881</u>	<u>198,881</u>
Total net assets	<u>10,290,414</u>	<u>8,948,930</u>
	<u><u>\$ 14,929,243</u></u>	<u><u>\$ 13,260,404</u></u>

AMERICAN ACADEMY OF PERIODONTOLOGY
STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	2013			2012		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
PUBLIC SUPPORT AND REVENUE						
Dues	\$ 4,487,064	\$ -	\$ 4,487,064	\$ 4,455,468	\$ -	\$ 4,455,468
Subscriptions	669,051	-	669,051	639,164	-	639,164
Publications sales	78,892	-	78,892	196,749	-	196,749
Advertising	1,061,234	-	1,061,234	995,896	-	995,896
Conferences and programs	3,155,997	-	3,155,997	3,036,760	-	3,036,760
Royalties and corporate support	1,529,302	-	1,529,302	1,464,173	-	1,464,173
Dividend and interest income	255,481	-	255,481	261,696	-	261,696
Total public support and revenue	11,237,021	-	11,237,021	11,049,906	-	11,049,906
FUNCTIONAL EXPENSES						
Program expenses -						
Committees and programs	1,556,846	-	1,556,846	1,558,223	-	1,558,223
Publications	1,952,637	-	1,952,637	1,885,793	-	1,885,793
Meetings	3,101,480	-	3,101,480	3,084,393	-	3,084,393
Management and general expenses -						
Governance functions	1,733,372	-	1,733,372	1,943,264	-	1,943,264
Administration	3,240,781	-	3,240,781	3,271,763	-	3,271,763
Total functional expenses	11,585,116	-	11,585,116	11,743,436	-	11,743,436
CHANGE IN OPERATIONS	(348,095)	-	(348,095) -	(693,530)	-	(693,530)
REALIZED AND UNREALIZED GAIN ON INVESTMENTS	1,793,202	-	1,793,202	910,270	-	910,270
CHANGE IN NET ASSETS BEFORE PROVISION FOR INCOME TAXES	1,445,107	-	1,445,107	216,740	-	216,740
PROVISION FOR INCOME TAXES	103,623	-	103,623	114,860	-	114,860
CHANGE IN NET ASSETS	1,341,484	-	1,341,484	101,880	-	101,880
NET ASSETS. Beginning of year	8,750,049	198,881	8,948,930	8,648,169	198,881	8,847,050
NET ASSETS. End of year	\$ 10,091,533	\$ 198,881	\$ 10,290,414	\$ 8,750,049	\$ 198,881	\$ 8,948,930

The accompanying notes are an integral part of this statement

AMERICAN ACADEMY OF PERIODONTOLOGY
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in total net assets	\$ 1,341,484	\$ 101,880
Adjustments to reconcile change in total net assets to net cash provided by (used in) operating activities:		
Depreciation	61,772	70,151
Deferred rental obligations	49,151	404,316
Unrealized (gain) on investments	(1,793,202)	(910,270)
Changes in assets and liabilities:		
(AIncrease) decrease in accounts receivable	40,684	(91,360)
Decrease in inventory	11,596	15,581
(AIncrease) decrease in prepaid expenses and other current assets	42,690	(50,690)
Increase (decrease) in accounts payable and accrued expenses	44,669	(435,572)
Increase (decrease) in deferred revenue	437,546	(12,160)
(Decrease) in deferred compensation	(204,011)	-
Net cash provided by (used in) operating activities	<u>32,379</u>	<u>(908,124)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of investments	(225,757)	(234,881)
Student loan collections	943	924
Purchases of furniture and equipment	(112,597)	(55,589)
Net cash (used in) investing activities	<u>(337,411)</u>	<u>(289,546)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	(305,032)	(1,197,670)
CASH AND CASH EQUIVALENTS, Beginning of year	1,874,000	3,071,670
CASH AND CASH EQUIVALENTS, End of year	\$ 1,568,968	\$ 1,874,000
SUPPLEMENTAL INFORMATION:		
Income taxes paid	<u>\$ 117,000</u>	<u>\$ 201,456</u>

The accompanying notes are an integral part of this statement.

AMERICAN ACADEMY OF PERIODONTOLOGY
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

	Program			Management and General			Total
	Committees and Programs	Publications	Meetings	Governance Functions	Administration		
Personnel	\$ 706,861	\$ 667,294	\$ 600,879	\$ 697,668	\$ 1,656,949	\$ 4,329,651	
Grants, awards and honoraria	344,183	-	44,000	251,616	2,076	641,875	
Printing and publications	10,970	569,937	118,056	23,002	124,790	846,755	
Postage and delivery	3,274	195,273	38,704	13,603	57,666	308,520	
Advertising	8,855	17,874	6,383	-	-	33,112	
Travel and meals	234,050	7,998	825,877	510,430	67,212	1,645,567	
Professional services	211,233	491,554	372,522	172,289	410,621	1,658,219	
Occupancy	9,847	4,826	305,992	3,698	640,561	964,924	
Office expenses	16,031	13,450	122,320	11,294	124,450	287,545	
Equipment	11,542	(15,569)	666,747	49,772	94,684	807,176	
Depreciation	-	-	-	-	61,772	61,772	
 Total functional expenses	 \$ 1,556,846	 \$ 1,952,637	 \$ 3,101,480	 \$ 1,733,372	 \$ 3,240,781	 \$ 11,585,116	

The accompanying notes are an integral part of this statement.

AMERICAN ACADEMY OF PERIODONTOLOGY
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

	Program			Management and General		
	Committees and Programs	Publications	Meetings	Governance Functions	Administration	Total
Personnel	\$ 591,783	\$ 632,386	\$ 580,380	\$ 935,553	\$ 1,725,823	\$ 4,465,925
Grants, awards and honoraria	343,839	-	61,314	163,656	5,830	574,639
Printing and publications	13,759	494,780	118,310	11,878	136,363	775,090
Postage and delivery	5,523	180,874	48,911	8,365	62,133	305,806
Advertising	7,585	7,901	500	-	360	16,346
Travel and meals	182,848	12,848	828,317	640,161	62,826	1,727,000
Professional services	354,754	487,827	524,075	107,885	384,725	1,859,266
Occupancy	14,904	7,840	176,508	7,571	619,568	826,391
Office expenses	21,354	58,570	131,767	3,538	92,201	307,430
Equipment	21,874	2,767	614,311	64,657	111,783	815,392
Depreciation	-	-	-	-	70,151	70,151
Total functional expenses	\$ 1,558,223	\$ 1,885,793	\$ 3,084,393	\$ 1,943,264	\$ 3,271,763	\$ 11,743,436

Total functional expenses

The accompanying notes are an integral part of this statement.

AMERICAN ACADEMY OF PERIODONTOLOGY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Nature of Activities -

The American Academy of Periodontology (the Academy) is a nonprofit organization organized under the laws of the State of Illinois. Its main purpose is to advance the art and science of periodontology and by its application, maintain and improve the health of the general public. It was founded as a society in 1914.

The financial statements were available to be issued on April 29, 2014, with subsequent events being evaluated through this date.

Basis of Accounting -

The financial statements are presented using the accrual method of accounting, in which revenues are recorded when earned and expenses are recorded when incurred.

Basis of Presentation -

The Academy reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The following is a description of each class:

Unrestricted - Unrestricted net assets are net assets that are not subject to donor-imposed stipulations.

Temporarily restricted - Temporarily restricted net assets include contributed net assets for which donor-imposed time and purpose restrictions have not been met and the ultimate purpose of the contribution is not permanently restricted. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently restricted - Permanently restricted net assets include contributed net assets, which require by donor restriction that the corpus be invested in perpetuity and only the income be made available for program operations in accordance with donor restrictions.

Revenue Recognition -

Membership dues and journal subscriptions are amortized annually into revenue over the life of the membership and subscription, respectively. Initiation fees, advertising, annual meeting, and communications and conference workshop revenues are recognized when earned.

Contributions are recorded as revenue and other support in the period that the funds are pledged to the Academy. Contributions are reported as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of donor restrictions.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Royalties and Other Corporate Support -

In 2013 and 2012, the Academy received corporate support primarily related to events associated with the annual membership meeting. This revenue is recognized in the statement of activities in the period of the related event. The Academy also receives royalties under certain publication and member service arrangements.

Cash and Cash Equivalents -

The Academy considers all cash accounts, which are not subject to withdrawal restrictions or penalties, and all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Credit Risk -

Financial instruments which potentially subject the Academy to concentrations of credit risk consist principally of cash. The Academy places its cash and deposits with high credit quality financial institutions; however, deposits may exceed the federally insured limits from time to time.

Accounts Receivable -

Accounts receivable are stated at the amount the Academy expects to collect from outstanding balances. Bad debts are charged to the statement of activities in the year which the amount is determined uncollectible. If the allowance method of accounting for uncollectible accounts was used, it would not have a material effect on the financial statements.

Investments -

All investments are carried at fair market value. Realized and unrealized gains and losses are reflected in the statement of activities.

Inventory -

Inventory, which consists of the Academy's publications, is stated at the lower of cost or market, with cost determined by the moving average method. Shipping and handling costs are part of inventory cost.

Furniture and Equipment -

Furniture and equipment are recorded at cost or at fair market value, if donated. The Academy follows the practice of capitalizing all expenditures for furniture and equipment in excess of \$1,000. Depreciation of furniture and equipment is provided using the straight-line method over an estimated useful life of five years. Maintenance and repairs are charged to expense as incurred. Gains or losses that are realized from the retirement or sale of furniture and equipment are included in the statement of activities. The accompanying statement of financial position does not include the cost or accumulated depreciation for assets that have been fully depreciated. Depreciation expense was \$61,772 and \$70,151 for the years ended December 31, 2013 and 2012, respectively.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Use of Estimates -

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Although estimates are considered to be fairly stated at the time that the estimates are made, actual results could differ.

Functional Allocation of Expenses -

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Reclassification -

Certain prior year amounts have been reclassified to conform with the current year presentation.

(2) INVESTMENTS:

Investments were comprised of the following as of December 31, 2013 and 2012:

<u>Description</u>	<u>2013</u>		<u>2012</u>	
	<u>Market</u>	<u>Cost</u>	<u>Market</u>	<u>Cost</u>
Mutual funds -				
Equity funds	\$ 9,165,971	\$ 5,575,050	\$ 7,088,960	\$ 5,436,187
Fixed income funds	<u>3,443,940</u>	<u>3,351,003</u>	<u>3,501,992</u>	<u>3,262,885</u>
Total investments	<u>\$ 12,609,911</u>	<u>\$ 8,926,053</u>	<u>\$ 10,590,952</u>	<u>\$ 8,699,072</u>

(3) FAIR VALUE MEASUREMENTS:

The Accounting Standards Codification (ASC) for Fair Value Measurements establishes a framework for measuring fair value. That framework provides a fair hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1:

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

(3) FAIR VALUE MEASUREMENTS: (Continued)

Level 2:

Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from, or corroborated by, observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3:

Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 and 2012.

Mutual Funds. Valued at the net asset value (NAV) of shares held at year end.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Academy believes their valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Academy's assets at fair value:

<u>Description</u>	<u>Assets at Fair Value as of December 31, 2013</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds -				
Equity funds -				
U.S. large cap	\$ 5,752,518	\$ -	\$ -	\$ 5,752,518
U.S. mid/small cap	2,004,447	-	-	2,004,447
International	<u>1,409,006</u>	<u>-</u>	<u>-</u>	<u>1,409,006</u>
	9,165,971	-	-	9,165,971
Fixed income funds -				
Corporate/Government bonds	<u>3,443,940</u>	<u>-</u>	<u>-</u>	<u>3,443,940</u>
Total investments	<u>\$ 12,609,911</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,609,911</u>

(3) FAIR VALUE MEASUREMENTS. (Continued)

<u>Description</u>	<u>Assets at Fair Value as of December 31, 2012</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds -				
Equity funds -				
U.S. large cap	\$ 4,347,254	\$ -	\$ -	\$ 4,347,254
U.S. mid/small cap	1,467,660	-	-	1,467,660
International	<u>1,274,046</u>	<u>-</u>	<u>-</u>	<u>1,274,046</u>
	7,088,960	-	-	7,088,960
Fixed income funds -				
Corporate/Government bonds	<u>3,501,992</u>	<u>-</u>	<u>-</u>	<u>3,501,992</u>
Total investments	<u>\$ 10,590,952</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,590,952</u>

Certain assets and liabilities are measured at fair value on a non-recurring basis, and, therefore, are not included in the preceding table.

(4) EMPLOYEE RETIREMENT SAVINGS PLAN:

The Academy adopted a 401(k) retirement savings plan in December, 1996. Under the terms of the plan, the Academy contributes 5% of participant compensation and also matches participant compensation using a tiered structure that is based upon years of service. The Academy made contributions based upon these terms of \$308,150 and \$298,003 in 2013 and 2012, respectively.

(5) TEMPORARILY RESTRICTED NET ASSETS:

The contributions to the Grace Rogers Spalding Journal Endowment Fund are restricted for the publication of special issues of the Journal of Periodontology. The assets of this fund are included in investments. Earnings and expenses are not required to be allocated to this fund.

Temporarily restricted net assets are as follows:

	<u>2013</u>	<u>2012</u>
Spalding Fund	<u>\$ 198,881</u>	<u>\$ 198,881</u>

(6) AMERICAN ACADEMY OF PERIODONTOLOGY FOUNDATION

During 1990, the Academy established the American Academy of Periodontology Foundation (the Foundation) as a separate legal entity. The Academy's contributions to the Foundation have been reported with the liaison function in the accompanying financial statements. The due from Foundation receivable balances for 2013 and 2012 relates to expenses paid on behalf of the Foundation.

(6) AMERICAN ACADEMY OF PERIODONTOLOGY FOUNDATION: (Continued)

The following summarizes the related party transactions:

	<u>2013</u>	<u>2012</u>
Due from Foundation, beginning of year	\$ 128,943	\$ 25,011
Expense reimbursements bills	412,217	392,642
Grant from Foundation	85,000	-
Receipts	<u>(465,894)</u>	<u>(288,710)</u>
Due from Foundation, end of year	<u>\$ 160,266</u>	<u>\$ 128,943</u>
Due to Foundation, beginning of year	\$ -	\$ -
Contributions	101,000	1,000
Payments	<u>(101,000)</u>	<u>(1,000)</u>
Due to Foundation, end of year	<u>\$ -</u>	<u>\$ -</u>

(7) INCOME TAXES:

The Academy has received a determination letter from the Internal Revenue Service indicating that it is exempt from federal income taxes under the provision of the Internal Revenue Code Section 501(c)(6); however, the Academy remains subject to the payment of income taxes on net earnings from unrelated business income. During 2013 and 2012, the Academy reported unrelated business income from advertising of approximately \$240,000 and \$260,000, respectively.

Income tax expense, as presented in the accompanying statement of activities, represents management's estimate of the unrelated business income tax to be incurred for the tax-reporting year. Actual information is not available until the various cost allocations are prepared and the income tax filings are complete.

The Academy files income tax returns in the U.S. federal jurisdiction and Illinois. With few exceptions, the Academy is no longer subject to U.S. federal, state and local, or non-U.S. income tax examinations by tax authorities for years before 2010. The Academy does not expect a material net change in unrecognized tax benefits in the next twelve months.

(9) LEASE COMMITMENT:

In March, 2012, the Academy signed a lease extension; the extension does not expire until January 31, 2024. The Academy, in signing this lease agreement, is amortizing rental abatements over the term of the lease. The lease extension also provides for additional rental charges based upon increases in real estate taxes and operating expenses incurred by the lessor. Rent and building services expenses for the years ended December 31, 2013 and 2012 amounted to \$515,502 and \$512,127, respectively.

The lease includes scheduled increases in rental payments. The excess of rent expense recognized for financial statements and the cumulative effect of these differences is included in deferred rent.

(9) LEASE COMMITMENT: (Continued)

The future minimum cash rental payments for the Academy's primary business facilities for the new lease term are as follows:

<u>Year</u>	<u>Amount</u>
2014	\$ 504,328
2015	524,207
2016	544,530
2017	565,317
2018	586,585
Thereafter	<u>3,328,759</u>
	<u>\$ 6,053,726</u>