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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 07-01-2009 and ending 06-30-2010

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
Kapi'olani Medical Specialists

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
55 MERCHANT STREET 24TH FLOOR

City or town, state or country, and ZIP + 4
HONOLULU, HI 96813

D Employer identification number
99-0322406

E Telephone number
(808) 983-8986

G Gross receipts $ 21,374,988

F Name and address of principal officer
KENNETH NAKAMURA MD
1319 PUNAHOU STREET
HONOLULU, HI 96826

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW HAWAIIPACIFICHEALTH ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶ | **L** Year of formation 1995 | **M** State of legal domicile HI

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
KAPIO'LANI MEDICAL SPECIALISTS IS A SPECIALTY PHYSICIAN GROUP DEDICATED TO PROVIDING WORLD-CLASS CARE FOR HAWAI'I'S WOMEN AND CHILDREN THROUGH ACADEMICS, RESEARCH AND CLINICAL CARE

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	6
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	2
5	Total number of employees (Part V, line 2a)	5	140
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	0	125,521
9	Program service revenue (Part VIII, line 2g)	20,360,418	21,244,574
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,959	4,893
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	20,365,377	21,374,988

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
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)	15,660,020	17,677,691
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	7,753,644	8,388,295
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	23,413,664	26,065,986
19	Revenue less expenses Subtract line 18 from line 12	-3,048,287	-4,690,998

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	4,902,170	4,090,555
21	Total liabilities (Part X, line 26)	2,839,697	3,221,285
22	Net assets or fund balances Subtract line 21 from line 20	2,062,473	869,270

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: 2011-05-09

EARL INOUYE VP & SYSTEM CONTROLLER
Type or print name and title

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-empolyed ▶ ☐	Preparer's identifying number (see instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4	ERNST & YOUNG US LLP 55 MERCHANT ST SUITE 1900 C-120 HONOLULU, HI 96813		EIN ▶ Phone no ▶ (808) 531-2037

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

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

KAPIO'LANI MEDICAL SPECIALISTS IS ORGANIZED EXCLUSIVELY FOR THE FOLLOWING PURPOSES (I) IDENTIFYING THE HEALTHCARE REQUIREMENTS OF THE PEOPLE OF THE STATE OF HAWAI'I, (II) TAKING STEPS TO ASSURE THAT SUCH HEALTHCARE REQUIREMENTS ARE MET BY SEARCHING AND RECRUITING SPECIALISTS FROM THROUGHOUT THE COUNTRY TO CARE FOR THOSE NEEDS, (III) ENHANCING AND PROMOTING AWARENESS OF THE AVAILABILTY OF SUCH EXPERTISE TO ENSURE THAT THESE SERVICES REMAIN AVAILABLE AND ARE DELIVERED TO THOSE IN HAWAI'I WITH SUCH SPECIAL NEEDS WORKING IN PARTNERSHIP WITH KAPIO'LANI MEDICAL CENTER FOR WOMEN & CHILDREN, THE GROUP'S MISSION IS CARING FOR THE COMMUNITY THROUGH MEDICAL AND ACADEMIC EXCELLENCE

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

4a (Code) (Expenses $ 21,841,853 including grants of $ 0) (Revenue $ 21,244,574)

SEE SCHEDULE O

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

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

4d Other program services (Describe in Schedule O)

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

4e **Total program service expenses** ▶ $ 21,841,853

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*	4		No
5	**Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If "Yes," complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		No
11	Is the organization's answer to any of the following questions "Yes"? *If so,complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.*	11	Yes	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line10? *If "Yes," complete Schedule D, Part VI.*			
	• 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.*			
	• 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.*			
	• 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.*			
	• Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*			
	• 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? *If "Yes," complete Schedule D, Part X.*			
12	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12		No
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? **Yes** / **No**			
	If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional	12A	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? *If "Yes," complete Schedule F, Part I*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the U S ? *If "Yes," complete Schedule F, Part II*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the U S ? *If "Yes," complete Schedule F, Part III*	16		No
17	Did the organization report a total of more than $15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20		No

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**		No
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25*	**24a**		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		
25a	**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**		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	**27**		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or owner? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	**34**	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35**	Yes	
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**		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**		No

Part V Statements Regarding Other IRS Filings and Tax Compliance

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096, *Annual Summary and Transmittal of U.S. Information Returns. Enter -0-* if not applicable	1a	29		
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		Yes	
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	140		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note:** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	2b		Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	3a			No
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*	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)?	4a			No
b	If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	7f			No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? . . .	7g			
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h			
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you make these available Check all that apply

☑ Own website ☐ Another's website ☑ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

DONNA MASUDA-KAM
55 MERCHANT STREET 24TH FLOOR
HONOLULU, HI 96813
(808) 535-7355

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

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 Use Schedule J-2 if additional space is needed

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

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

☐ Check this box if the organization did not compensate any current or former officer, director, trustee or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See add'l data										

1b Total . . . . . ▶	2,763,999	8,542,975	1,418,483

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization ▶ 65

			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**		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
UNIVERSITY OF HAWAI'I 651 IALO ST MEDICAL EDUC BLDG ST HONOLULU, HI 96813	Physician Services	2,914,554

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶ 0

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d	125,521			
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f		125,521			
Program Service Revenue			Business Code				
	2a	NET PATIENT SERVICE REVENUE	900,099	13,292,136	13,292,136		
	b	SERVICE CONTRACTS	900,099	7,952,315	7,952,315		
	c	PREMIUM INCOME	900,099	123	123		
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f		21,244,574			
	3	Investment income (including dividends, interest and other similar amounts)		4,893			4,893
	4	Income from investment of tax-exempt bond proceeds		0			
	5	Royalties		0			
			(i) Real	(ii) Personal			
	6a	Gross Rents					
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)					
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory					
	b	Less cost or other basis and sales expenses					
	c	Gain or (loss)					
	d	Net gain or (loss)		0			
Other Revenue	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		0			
	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		0			
	10a	Gross sales of inventory, less returns and allowances a					
	b	Less cost of goods sold b					
	c	Net income or (loss) from sales of inventory		0			
		Miscellaneous Revenue	Business Code				
	11a						
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d		0			
	12	**Total revenue.** See Instructions		21,374,988	21,244,574		4,893

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	0			
2	Grants and other assistance to individuals in the U S See Part IV, line 22	0			
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	149,650	149,650		
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	15,529,580	15,200,729	328,851	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	379,850	367,581	12,269	
9	Other employee benefits	777,176	716,792	60,384	
10	Payroll taxes	841,435	819,860	21,575	
11	Fees for services (non-employees)				
a	Management	0			
b	Legal	361		361	
c	Accounting	138,752		138,752	
d	Lobbying	0			
e	Professional fundraising *See Part IV, line 17* . .	0			
f	Investment management fees	0			
g	Other	4,203,171	2,351,369	1,851,802	
12	Advertising and promotion	0			
13	Office expenses	149,439	125,608	23,831	
14	Information technology	0			
15	Royalties . .	0			
16	Occupancy	375,048	354,085	20,963	
17	Travel	161,853	159,773	2,080	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	0			
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	85,730	81,772	3,958	
23	Insurance	1,120,656	1,108,428	12,228	
24	Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	CORPORATE ALLOCATION	1,621,656		1,621,656	
b	BAD DEBT	358,177	358,177		
c	OTHER PURCHASES	55,309	36,396	18,913	
d	PROGRAM SERVICE EXPENDITURES	3,552	3,552		
e	ALL OTHER EXPENSES	114,591	8,081	106,510	
f	All other expenses				
25	**Total functional expenses.** Add lines 1 through 24f	26,065,986	21,841,853	4,224,133	0
26	**Joint costs.** Check here ▶ ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing			1	
	2	Savings and temporary cash investments		1,047,769	2	170,009
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		1,082,453	4	1,378,104
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		41,506	9	43,163
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a 1,512,906			
	b	Less accumulated depreciation	10b 1,237,272	361,363	10c	275,634
	11	Investments—publicly traded securities			11	
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets		29,371	14	0
	15	Other assets See Part IV, line 11		2,339,708	15	2,223,645
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		4,902,170	16	4,090,555
Liabilities	17	Accounts payable and accrued expenses		2,032,951	17	2,305,645
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability *Complete Part IV of Schedule D*			21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons *Complete Part II of Schedule L*			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities Complete Part X of Schedule D		806,746	25	915,640
	26	**Total liabilities.** Add lines 17 through 25		2,839,697	26	3,221,285
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		2,025,120	27	832,239
	28	Temporarily restricted net assets		37,353	28	37,031
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			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		2,062,473	33	869,270
	34	Total liabilities and net assets/fund balances		4,902,170	34	4,090,555

Part XI Financial Statements and Reporting

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

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
Kapı'olanı Medical Specialists

Employer identification number
99-0322406

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1 ☐ A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

_____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☑ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization? **11g(i)**		
(ii) a family member of a person described in (i) above? **11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above? **11g(iii)**		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document? Yes	(iv) No	(v) Did you notify the organization in col (i) of your support? Yes	(v) No	(vi) Is the organization in col (i) organized in the U S ? Yes	(vi) No	(vii) Amount of support?
Total									

Part II **Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public Support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
11 **Total support** (Add lines 7 through 10)						

12 Gross receipts from related activities, etc (See instructions) **12**

13 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f)) **14**

15 Public Support Percentage for 2008 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2009.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support test—2008.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2009.** If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶☐

18 **Private Foundation** If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ▶☐

Part III Support Schedule for Organizations Described in IRC 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	15,000	55,884	0	0	125,521	196,405
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	15,406,823	14,024,534	16,789,539	20,360,418	21,244,574	87,825,888
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	15,421,823	14,080,418	16,789,539	20,360,418	21,370,095	88,022,293
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year	631,344	915,871	0	0	0	1,547,215
c Add lines 7a and 7b	631,344	915,871	0	0	0	1,547,215
8 **Public Support** (Subtract line 7c from line 6)						86,475,078

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	15,421,823	14,080,418	16,789,539	20,360,418	21,370,095	88,022,293
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	12,665	11,706	6,139	13,916	4,893	49,319
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	12,665	11,706	6,139	13,916	4,893	49,319
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support** (Add lines 9, 10c, 11 and 12)	15,434,488	14,092,124	16,795,678	20,374,334	21,374,988	88,071,612

14 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15	Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	15	98 187 %
16	Public support percentage from 2008 Schedule A, Part III, line 15	16	97 950 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2009** (line 10c column (f) divided by line 13 column (f))	17	0 056 %
18	Investment income percentage from **2008** Schedule A, Part III, line 17	18	0 070 %

19a **33 1/3% support tests—2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☑

b **33 1/3% support tests—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

20 **Private Foundation** If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions ▶☐

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

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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, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
Kapi'olani Medical Specialists

Employer identification number
99-0322406

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit ☐ Yes ☐ No

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

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

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

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06	2d	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other

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

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

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

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	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 XIV

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

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

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶
- b Permanent endowment ▶
- c Term endowment ▶

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

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

Description of investment	(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		658,358	536,713	121,645
e Other		854,548	700,559	153,989
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				275,634

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other		
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
VARIOUS DEFERRED CHARGES	277,735
OTHER RECEIVABLES	257,104
LIFE INSURANCE - CSV	809,128
DUE FROM GOVERNMENT AGENCIES	165,978
DUE FROM KAPI'OLANI CTR WOMEN	535,581
DUE FROM HPH RESEARCH	57,551
DUE FROM KAPI'OLANI FOUNDATION	56,480
DUE FROM STRAUB FOUNDATION	40,414
DUE FROM STRAUB CLINIC & HOSP	20,463
DUE FROM KAUA'I MEDICAL CLINIC	3,211
See Additional Data Table	
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	2,223,645

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	0
LONG TERM LIAB - CAPITAL ACCUMULATION	172,485
LONG TERM LIAB - LIFE INSURANCE	74,648
LONG TERM LIAB - MCGF INS ADV	135,771
LONG TERM LIAB - ESCHEAT LIAB	1,084
DUE TO WILCOX FOUNDATION	12
DUE TO HAWAI'I PACIFIC HEALTH	460,697
DUE TO PROVIDERS INSURANCE	70,483
DUE TO KAPI'OLANI AT PALI MOMI	460
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	915,640

2. Fin 48 Footnote In Part XIV, 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

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

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

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	

Part XIV Supplemental Information

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

Identifier	Return Reference	Explanation
SCHEDULE D - FIN 48 FOOTNOTE	PART X, LINE 2	FOLLOWING IS THE FIN 48 FOOTNOTE FROM THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS OF HAWAI'I PACIFIC HEALTH, THE FILING ORGANIZATION'S PARENT THE TAXABLE AFFILIATES OF THE COMPANY UTILIZE THE LIABILITY METHOD OF ACCOUNTING FOR INCOME TAXES UNDER THIS METHOD, DEFERRED INCOME TAX ASSETS AND LIABILITIES ARE DETERMINED BASED ON DIFFERENCES BETWEEN THE FINANCIAL REPORTING AND TAX BASIS OF ASSETS AND LIABILITIES, AND ARE MEASURED USING THE CURRENTLY EXACTED TAX RATES AND LAWS VALUATION ALLOWANCES ARE USED TO REDUCE DEFERRED TAX ASSETS TO THEIR ESTIMATED NET REALIZABLE VALUES WHEN MANAGEMENT DETERMINES ULTIMATE RECOVERY OF THE DEFERRED TAX ASSETS IS NOT MORE LIKELY THAN NOT TO OCCUR

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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" to Form 990, Part IV, question 23.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
Kapi'olani Medical Specialists

Employer identification number
99-0322406

Part I Questions Regarding Compensation

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

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

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

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name	**(B)** Breakdown of W-2 and/or 1099-MISC compensation			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
See Additional Data Table							

Part III Supplemental Information

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

Identifier	Return Reference	Explanation
QUESTIONS REGARDING COMPENSATION	SCHEDULE J, PART I, LINE 3	THE ORGANIZATION'S CHIEF EXECUTIVE OFFICER IS PAID BY ITS TAX EXEMPT PARENT, HAWAI'I PACIFIC HEALTH ("HPH"), AND IS DISCLOSED AS A PERSON PAID BY A RELATED ORGANIZATION SEE SCHEDULE O FOR 990 PART VI, LINE 15A FOR THE PROCESS USED BY HPH TO DETERMINE COMPENSATION
SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN	SCHEDULE J, PART I, LINE 4B	AMOUNTS PAID OUT DURING THE YEAR BY THE ORGANIZATION SIDNEY JOHNSON, M D $38,566 MICHAEL CARNEY, M D $51,954 ROBERT DURKIN, M D $32,791 WILLIAM BURKHALTER, M D $26,657 LYNN IWAMOTO, M D $29,315 AMOUNTS PAID OUT DURING THE YEAR BY RELATED ORGANIZATION WARREN CHAIKO $26,874 CHARLES R CHING $129,699 EARL INOUYE $52,775 GAIL LERCH $185,756 TERRY LONG $46,971 SUSAN MASUMOTO-NONAKA $23,460 KENNETH T NAKAMURA, M D $48,469 DAVID OKABE $263,953 VIRGINIA PRESSLER-FISHER, M D $145,627 HILTON RAETHEL $75,187 KENNETH B ROBBINS, M D $301,378 STEVEN ROBERTSON $25,048 MARTHA SMITH $64,255 CHARLES A STED $927,278 IN RESPONSE TO NEW REGULATORY REQUIREMENTS ASSOCIATED WITH INTERNAL REVENUE CODE SECTIONS 409A AND 457(F) HPH PROVIDED AN OPTION TO ITS OFFICERS ON PAYING OUT ACCUMULATED BALANCES ON ITS VARIOUS NON-QUALIFIED DEFERRED COMPENSATION ARRANGEMENTS IN 2009 OR TO DEFER ITS DISTRIBUTION SUBJECT TO CLIFF VESTING IN ACCORDANCE WITH THE IRS APPROVED ONE TIME 409A TRANSITION RULE CERTAIN OFFICERS SELECTED THE PAY OUT OPTION ON THE ACCUMULATED BALANCE ASSOCIATED WITH THE CAPITAL ACCUMULATION PLAN AND ITS RESTORATION PLAN DURING 2009 THE AMOUNTS PAID OUT HAVE BEEN INCLUDED IN THE W-2 OF THOSE PARTICIPANTS ELECTING THE PAYOUT OPTION THE RESTORATION PLAN WAS DESIGNED TO RESTORE BENEFITS THAT ARE LOST DUE TO LIMITS IMPOSED BY SECTIONS 401 AND 415 OF THE INTERNAL REVENUE CODE ON COMPENSATION CONSIDERED UNDER SUCH PLANS THE CAPITAL ACCUMULATION ACCOUNT (CAA) IS A SECTION 457(F) PROGRAM THAT WAS PREVIOUSLY AFFORDED TO EXECUTIVE OFFICERS OF THE ORGANIZATION TO PROVIDE BENEFITS ON A TAX DEFERRED BASIS
NON FIXED PAYMENTS TO PERSONS LISTED ON PART VII, SECTION A, LINE 1A	SCHEDULE J, PART I, LINE 7	NON-FIXED PAYMENTS ARE MADE TO EMPLOYEES BASED ON SYSTEM GOALS THAT ARE NOT BASED ON A PERCENTAGE OF NET EARNINGS NON-FIXED PAYMENTS MADE TO PHYSICIANS ARE BASED ON CLINICAL PERFORMANCE MEASURES

Additional Data

Software ID:
Software Version:
EIN: 99-0322406
Name: Kapı'olanı Medıcal Specıalısts

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SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
Kapı'olanı Medical Specialists

Employer identification number
99-0322406

Identifier	Return Reference	Explanation
DESCRIPTION OF PROGRAM SERVICES ACTIVITIES	FORM 990, PART III, LINE 4A	AN AFFILIATE OF HAWAI'I PACIFIC HEALTH, THE STATE'S LARGEST HEALTH CARE PROVIDER, KAPI'OLANI MEDICAL SPECIALISTS IS COMPOSED PRIMARILY OF PEDIATRIC SPECIALISTS AND SUB-SPECIALISTS THEIR AREAS OF PRACTICE INCLUDE PEDIATRIC INTENSIVE CARE, PEDIATRIC EMERGENCY MEDICINE, NEONATOLOGY, PEDIATRIC RHEUMATOLOGY, PSYCHIATRY/COUNSELING, BEHAVIORAL HEALTH SERVICES, MEDICAL GENETICS, GYNECOLOGY-ONCOLOGY, PEDIATRIC HEMATOLOGY-ONCOLOGY, RESEARCH, PEDIATRIC HOSPITALISTS, ADULT HOSPITALISTS (INTERNAL MEDICINE), PEDIATRIC SURGERY, PEDIATRIC UROLOGY, PEDIATRIC ORTHOPEDICS AND SPORTS MEDICINE, PEDIATRIC GASTROENTEROLOGY, PEDIATRIC SEDATION AND PALLIATIVE CARE THE GROUP INCLUDES ALMOST 100 SPECIALISTS THERE WERE 70,417 PATIENT VISITS TO KAPI'OLANI MEDICAL SPECIALISTS IN FISCAL 2010 KAPI'OLANI MEDICAL SPECIALISTS MAINTAINS A STRONG ALLIANCE WITH THE UNIVERSITY OF HAWAI'I'S JOHN A BURNS SCHOOL OF MEDICINE, AS PART OF ADHERENCE TO ITS CORE VALUES OF WORLD-CLASS HEALTH CARE, EXCELLENT PHYSICIAN TRAINING AND ONGOING MEDICAL RESEARCH THIS PARTNERSHIP PROVIDES A UNIQUE ACADEMIC AFFILIATION WITHIN HAWAI'I PACIFIC HEALTH, ALLOWING THE NETWORK TO FURTHER ITS COMMITMENT TO EFFECTIVE HEALTH CARE THROUGH MEDICAL RESEARCH AND THE TRAINING OF TOMORROW'S HEALTH CARE PROVIDERS TO MEET THE HEALTH CARE NEEDS OF HAWAI'I'S WOMEN AND CHILDREN, KAPI'OLANI MEDICAL SPECIALISTS HAS DEVELOPED A VARIETY OF WAYS TO IDENTIFY AND PROVIDE THOSE NEEDS THIS INCLUDES RECRUITMENT OF PHYSICIANS DESIRING EMPLOYMENT IN A GROUP PRACTICE SETTING WITH HAWAI'I'S LEADING PEDIATRIC HOSPITAL, ESPECIALLY SUB-SPECIALISTS WHO ARE IN SHORT SUPPLY YET HIGH DEMAND, FROM THROUGHOUT THE COUNTRY OTHER EFFORTS INCLUDE ENCOMPASSING PATIENT CARE AT OUTREACH CLINICS AND COMMUNITY HEALTH CENTERS THROUGHOUT HAWAI'I, PROMOTING LESSER-KNOWN SERVICES TO THOSE WITH SPECIAL NEEDS, PROVIDING HEALTH EDUCATION ON THE NEIGHBOR ISLANDS, PROVIDING HEALTH CARE TRAINING TO THE COMMUNITY AND PROVIDERS, AND SERVING AS MEDICAL DIRECTORS ON VARIOUS COMMUNITY BOARDS CARING FOR THE UNDERSERVED, A LONG-STANDING TRADITION OF ACADEMIC MEDICAL CENTERS THROUGHOUT THE NATION, CONTINUES TO BE A MAJOR FOCUS OF KAPI'OLANI MEDICAL SPECIALISTS IN FISCAL 2010, THE GROUP PROVIDED MORE THAN $317,000 IN MEDICAL CARE TO PATIENTS WHO WERE UNINSURED OR UNABLE TO PAY FOR THEIR CARE

Identifier	Return Reference	Explanation
REVIEW OF THE 990S BY THE ORGANIZATION'S GOVERNING BODY	FORM 990, PART VI, LINE 11A	VARIOUS SCHEDULES OF THE 990S ARE PREPARED PRIMARILY BY STAFF WITHIN THE ACCOUNTING AREA OF THE ORGANIZATION WORKING WITH VARIOUS OTHER AREAS OF THE ORGANIZATION SUCH AS MANAGEMENT OF THE OPERATING UNITS, HR, LEGAL, ETC DISCLOSURE NARRATIVES ARE WRITTEN AND COMPILED INTERNALLY BASED ON INPUT AND DISCUSSION WITH FINANCIAL ANALYSTS AND THE CHIEF OPERATING OFFICER / EXECUTIVE DIRECTOR OF THE REPORTING ENTITY THE CHIEF OPERATING OFFICER / EXECUTIVE DIRECTOR OF EACH REPORTING ENTITY REVIEWS AND APPROVES THE DISCLOSURE NARRATIVES WHICH DESCRIBES THE MISSION / PURPOSE AND PROGRAM ACCOMPLISHMENTS OF THEIR ORGANIZATION SENIOR MANAGEMENT OF THE HEALTH CARE SYTEM REVIEWS THE 990S OF EACH FILLING ORGANIZATION WITHIN THE HEALTH CARE SYSTEM ONCE SENIOR MANAGEMENT HAS COMPLETED ITS REVIEW, THE 990S ARE THEN PROVIDED TO THE GOVERNANCE AND NOMINATING COMMITTEE OF THE HEALTH CARE SYSTEM'S BOARD OF DIRECTORS FOR THEIR REVIEW THE GOVERNANCE AND NOMINATING COMMITTEE OF THE PARENT'S ENTITY (HAWAI'I PACIFIC HEALTH "HPH") BOARD PROVIDES OVERSIGHT FOR THE 990 REPORTING AND REVIEWS THE 990S FOR EACH ENTITY PRIOR TO FILING IN ADDITION, THE 990S FOR EACH ENTITY ARE MADE AVAILABLE TO THE HPH BOARD OF DIRECTORS THROUGH A BOARD PORTAL FOR REVIEW PRIOR TO THE FILING OF THE 990 COPIES OF THE 990S ARE MADE AVAILABLE TO THE BOARD MEMBERS OF EACH SUBSIDIARY UNIT OF HPH AND ARE PHYSICALLY LOCATED AT EACH FACILITY'S SITE FOR THE BOARD MEBER TO REVIEW PRIOR TO FILING THE 990S WILL BE POSTED TO HPH'S WEB SITE FOR PUBLIC ACCESS AFTER THE FILING OF THE RETURNS WITH THE IRS

Identifier	Return Reference	Explanation
MEMBERS AND RIGHTS		FORM 990, PART VI, LINE 6 HAWAI'I PACIFIC HEALTH IS THE SOLE MEMBER WHO HAS THE RIGHT TO PARTICIPATE IN THE ORGANIZATION'S GOVERNANCE WITH THE RIGHT TO APPROVE CERTAIN DECISIONS OF THE GOVERNING BODY DESCRIBE CLASSES OF PERSONS, DECISIONS REQUIRING APPR & TYPE OF VOTING RIGHTS FORM 990, PART VI, LINE 7B HAWAI'I PACIFIC HEALTH, AS MEMBER, HAS THE FOLLOWING RESERVED POWERS (I) NOMINATE CANDIDATES TO THE BOARD FOR THE FOLLOWING POSITIONS THE CHIEF MEDICAL OFFICER, DIRECTOR OF OPERATIONS, TREASURER, SECRETARY, EXECUTIVE VICE PRESIDENT / CHIEF FINANCIAL OFFICER, OTHER EXCUTIVE VICE PRESIDENTS, SENIOR VICE PRESIDENTS, ASST SECRETARIES, AND ALL VICE PRESIDENTS EXCEPT THE OPERATING UNIT VICE PRESIDENTS, AS SUCH TERMS ARE DEFINED IN THESE BYLAWS, (II) DELEGATE MANAGEMENT AUTHORITIES FROM THE BOARD TO OFFICERS OR COMMITTEES OF THE CORPORATION ("CORP") IN ACCORDANCE WITH A DELEGATED AUTHORITIES MATRIX ADOPTED BY THE MEMBER BOARD, (III) AMEND THE BYLAWS, (IV) THE CORP'S PARTICIPATION IN ALL LONG TERM FINANCING TRANSACTIONS WHICH ARE IN EXCESS OF 1 YEAR AND/OR FOR $1,000,000 OR MORE, (V) SELECT BANKS, TRUST COMPANIES, OR OTHER DEPOSITORIES TO WHICH THE CORPORATION'S FUNDS SHALL BE DEPOSITED, (VI) DIRECT, MANAGE AND CONTROL THE CUSTODY, THE ADVISORY SERVICE AND ASSET MANAGEMENT OF THE FINANCIAL ASSETS OF THE CORPORATION, (VII) EFFECT INTER-CORPORATE TRANSFERS BY AND BETWEEN THE CORP AND ANY AFFILIATE, (VIII) DEVELOP AND IMPLEMENT THE GENERAL POLICIES REGARDING THE CORPORATION'S PHYSICIAN AND EXECUTIVE COMPENSATION AND BENEFIT PLANS, (IX) FORM A NEW CORP, LIMITED LIABILITY COMPANY, OR PARTNERSHIP OR OTHER ORGANIZATION THAT IS OWNED SOLELY BY THE CORP, (X) EXCEPT AS PROVIDED IN SECTION 3 2(C) OF THE BYLAWS OR AS REQUIRED BY THE LAWS OF THE STATE OF HAWAII, SELL, LEASE OR OTHERWISE TRANSFER FIFTY PERCENT OR MORE OF THE THEN CURRENT AMOUNT, AS REPORTED UNDER GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, OF THE TOTAL ASSETS HELD BY THE CORP, (XI) EXCEPT AS PROVIDED IN SECTION 3 2(C) OF THE BYLAWS OR AS REQUIRED BY THE LAWS OF THE STATE OF HAWAII, SELL, LEASE OR TRANSFER OF OPERATIONS OR ACTIVITIES OF THE CORPORATION WHICH GENERATE 50% OR MORE OF THE TOTAL NET REVENUES, AS REPORTED UNDER GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, OF THE CORP DURING THE PRIOR FISCAL YEAR, (XII) CLOSE THE CLINICAL FACILITIES OWNED AND OPERATED BY THE CORP, PROVIDED THAT AFTER THE EFFECTIVE DATE OF THESE BYLAWS, ANY ELIMINATION OF A CLINICAL SERVICE PROVIDED BY THE CORP MUST ALSO BE APPROVED BY THE BOARD, (XIII) CONVERT THE CLINICAL FACILITIES OWNED AND OPERATED BY THE CORP INTO A FACILITY NO LONGER OFFERING MEDICAL SERVICES, PROVIDED THAT AFTER THE EFFECTIVE DATE OF THESE BYLAWS, ANY ELIMINATION OF A CLINICAL SERVICE PROVIDED BY THE CORP MUST ALSO BE APPROVED BY THE BOARD, (XIV) AFTER CONSULTING WITH THE BOARD, REMOVE THE CHIEF MEDICAL OFFICER, DIRECTOR OF OPERATIONS, EXECUTIVE VICE PRESIDENT / CHIEF FINANCIAL OFFICER, TREASURER, SECRETARY, OTHER EXCUTIVE VICE PRESIDENTS, SENIOR VICE PRESIDENTS, ASST SECRETARIES, AND ALL VICE PRESIDENTS EXCEPT THE OPERATING UNIT VICE PRESIDENTS, PROVIDED, HOWEVER, THAT TO REMOVE OR TERMINATE THE CHIEF MEDICAL OFFICER WILL REQUIRE THE CHIEF MEDICAL OFFICER OF THE MEMBER TO FULLY COLLABORATE AND CONSULT WITH THE BOARD AND SEEK THE BOARD'S ADVANCE CONSENT FOR SUCH REMOVAL OR TERMINATION IF THE BOARD DOES NOT CONCUR WITH THE PROPOSED REMOVAL OR TERMINATION OF THE CHIEF MEDICAL OFFICER, SUCH REMOVAL OR TERMINATION WILL REQUIRE THE APPROVAL OF A MAJORITY OF THE MEMBERS ON THE MEMBER BOARD, (XV) AFTER CONSULTING WITH THE BOARD, DEVELOP AND PROMULGATE THE CORP GOALS AND THE LONG RANGE AND STRATEGIC PLANS OF THE CORP, AND (XVI) AFTER CONSULTING WITH THE BOARD, DEVELOP AND IMPLEMENT THE ANNUAL CAPITAL, OPERATING, AND CASH FLOW BUDGETS IN ADDITION, DECISIONS OF THE GOVERNING BODY REQUIRING THE APPROVAL OF HAWAII PACIFIC HEALTH, AS MEMBER, INCLUDE (I) ADD ANY DIRECTOR TO THE BOARD, (II) REMOVE ANY DIRECTOR FROM THE BOARD, (III) AMEND THE ARTICLES, (IV) ENTER INTO ANY UNBUDGETED CONTRACTS ON BEHALF OF THE CORPORATION WHICH REQUIRE ANNUAL PAYMENTS ON BEHALF OF THE CORP EXCEEDING $1,000,000 IN VALUE, (V) ACQUIRE ASSETS WORTH OVER $1,000,000, (VI) AQUIRE SHARES IN ANOTHER CORP, (VII) SELL, LEASE OR OTHERWISE TRANSFER 50% OR MORE OF THE THEN CURRENT AMOUNT, AS REPORTED UNDER THE GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, OF THE TOTAL ASSETS HELD BY THE CORP, (VIII) SELL, LEASE, EXCHANGE OR DISPOSE OF 50% OR MORE OF THE PROPERTY AND ASSETS HELD BY THE CORPORATION, (IX) SELL, LEASE OR TRANSFER OF OPERATIONS OR ACTIVITIES OF THE CORPORATION WHICH GENERATE 50% OR MORE OF THE TOTAL NET REVENUES, AS REPORTED UNDER GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, OF THE CORPORATION DURING THE PRIOR FISCAL YEAR, (X) MERGE THE CORPORATION WITH ANY ENTITY, (XI) DISSOLVE OR LIQUIDATE THE CORPORATION, (XII) ISSUE THE CORPORATION'S MEMBERSHIP TO ANY OTHER THAN THE MEMBER, (XIII) FORM A JOINT VENTURE OR OTHER BUSINESS RELATIONSHIP (OTHER THAN THE ORDINARY COURSE OF BUSINESS CONTRACTS) BETWEEN THE CORPORATION AND ANY PERSON OR ENTITY, AND (XIV) DEVELOP A NEW LINE OF BUSINESS

Identifier	Return Reference	Explanation
MONITORING & ENFORCING FOR CONFLICT OF INTEREST POLICY	FORM 990, PART VI, LINE 12C	ANNUALLY, EACH DIRECTOR, OFFICER, KEY EMPLOYEE AND MEMBER OF A COMMITTEE WITH BOARD DELEGATED POWERS SHALL ANNUALLY SIGN A STATEMENT WHICH AFFIRMS THAT SUCH PERSON - RECEIVED A COPY OF THE CONFLICT OF INTEREST ("COI") POLICY, - HAS READ AND UNDERSTAND THE POLICY, - AGREES TO COMPLY WITH THE POLICY, AND - UNDERSTANDS THAT THE ORGANIZATION IS A CHARITABLE ORGANIZATION AND THAT IN ORDER TO MAINTAIN ITS FEDERAL TAX EXEMPTION, THE ORGANIZATION MUST ENGAGE PRIMARILY IN ACTIVITES WHICH ACCOMPLISH ONE OR MORE OF ITS TAX-EXEMPT PURPOSES THE IN-HOUSE LEGAL DEPARTMENT DISTRIBUTES THE STATEMENT REQUEST AND REVIEWS THE COI STATEMENTS RETURNED IDENTIFIED CONFLICTS OF INTEREST ARE PRESENTED TO THE BOARD FOR REVIEW, DELIBERATION AND CONFIRMATION/REFUTATION THAT A CONFLICT OF INTEREST EXISTS IF A CONFLICT OF INTEREST HAS BEEN FOUND, THE INDIVIDUAL MAY ADDRESS THE BOARD AND EXPLAIN THE TRANSACTION OR ARRANGEMENT CAUSING THE CONFLICT AFTER THE PRESENTATION, THE INDIVIDUAL IS EXCUSED FROM THE MEETING AND SHALL NOT PARTICIPATE WITH ANY DISCUSSION OR VOTE ON MATTERS PERTAINING TO THE TRANSACTION OR ARRANGEMENT IN MEETINGS WHERE APPLICATION OF THE COI POLICY OCCURS, THE MEETING MINUTES INCLUDE NATURE OF THE FINANCIAL INTEREST/CONFLICT, NAME(S) OF THE PERSON(S) WITH THE POTENTIAL OR ACTUAL CONFLICT, ANY ACTION TAKEN TO ASSIST IN THE DETERMINATION OF WHETHER A CONFLICT EXISTED, INCLUDING ANY DISCUSSION OF ALTERNATIVE ARRANGEMENTS, THE BOARD'S DECISION(S) REGARDING THE CONFLICT AND NAMES OF PERSON PRESENT IN THE DISCUSSION AND VOTES RELATING TO THE TRANSACTION OR ARRANGEMENT

Identifier	Return Reference	Explanation
OFFICES AND POSITIONS FOR WHICH PROCESS WAS USED AND YEAR PROCESS WAS LAST	COMPLETED	FORM 990, PART VI, LINE 15A & 15B COMPENSATION FOR HPH EXECUTIVES (VICE PRESIDENT AND ABOVE) IS SET BY THE HAWAI'I PACIFIC HEALTH ("HPH") COMPENSATION COMMITTEE, WHICH IS COMPOSED SOLELY OF INDEPENDENT, COMMUNITY-BASED MEMBERS OF THE HPH BOARD OF DIRECTORS ON AN ANNUAL BASIS THE HPH BOARD CHAIRPERSON (WHO IS INDEPENDENT) SELECTS A NEUTRAL THIRD PARTY EXECUTIVE COMPENSATION CONSULTANT TO REVIEW THE EXECUTIVES' COMPENSATION AND BENEFITS THE CONSULTANT PROVIDES A WRITTEN REPORT TO THE COMPENSATION COMMITTEE AT ITS ANNUAL MEETING INCLUDED IN THE REPORT IS MARKET BASED DATA FROM LIKE ORGANIZATIONS THE COMPENSATION COMMITTEE MAKES FINAL DECISIONS REGARDING COMPENSATION AND BENEFITS AT THE MEETING AFTER REVIEW AND DISCUSSION OF THE CONSULTANT'S REPORT, AND SUCH DECISIONS ARE DOCUMENTED IN THE COMPENSATION COMMITTEE MEETING MINUTES COMMUNITY BASED DIRECTORS OF THE ORGANIZATION ARE NOT COMPENSATED CERTAIN EMPLOYED PHYSICIANS MAY BE OFFICERS OR AN IDENTIFIED KEY EMPLOYEE OF THE REPORTING OR RELATED ORGANIZATION PHYSICIAN COMPENSATION IS ALSO HANDLED IN THE SAME MANNER AS EXECUTIVE COMPENSATION, WITH THE HPH COMPENSATION COMMITTEE RECEIVING A REPORT FROM A NEUTRAL CONSULTANT AND FOLLOWING THE SAME PROCESS AS DESCRIBED ABOVE ON AN ANNUAL BASIS

Identifier	Return Reference	Explanation
DISCLOSURE OF GOV DOCS, CONFLICT OF INTEREST POLICY, & FINANCIAL STMTS	FORM 990, PART VI, LINE 19	THE CONFLICT OF INTEREST POLICY AND STANDARDS OF CONDUCT ARE AVAILABLE ON THE HAWAI'I PACIFIC HEALTH WEBSITE THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS WILL BE MADE AVAILABLE TO THE PUBLIC VIA THE HAWAI'I PACIFIC HEALTH WEBSITE

Identifier	Return Reference	Explanation
SCHEDULE J-2 COLUMN B		INDIVIDUALS LISTED ON SCHEDULE J-2 ALSO DEVOTE TIME TO RELATED ORGANIZATIONS AS LISTED BELOW HAWAI'I PACIFIC HEALTH C R CHING 30 0 CHAIKO 15 0 INOUYE 25 0 K T NAKAMURA 1 0 LERCH 40 0 LEWIS 3 LONG 32 0 MASUMOTO-NONAKA 20 0 OKABE 35 0 PRESSLER-FISHER 45 0 RAETHAL 15 0 ROBBINS 10 0 ROBERTSON 15 0 STED 32 0 KAPI'OLANI HEALTH FOUNDATION C R CHING 5 INOUYE 5 LEWIS 2 LONG 5 OKABE 1 0 PRESSLER-FISHER 1 0 STED 3 0 KAUA'I MEDICAL CLINIC C R CHING 4 0 CHAIKO 1 0 INOUYE 4 0 LEWIS 2 4 LONG 4 0 MASUMOTO-NONAKA 1 0 OKABE 1 0 RAETHAL 5 0 ROBBINS 10 0 ROBERTSON 1 0 STED 6 0 KAPI'OLANI MEDICAL CENTER AT PALI MOMI C R CHING 1 0 CHAIKO 10 0 INOUYE 1 0 KUSANO 5 2 LERCH 6 0 LEWIS 6 0 MASUMOTO-NONAKA 8 0 OKABE 3 0 PRESSLER-FISHER 1 0 RAETHAL 5 0 ROBERTSON 8 0 STED 2 0 KAPI'OLANI MEDICAL CENTER FOR WOMEN & CHILDREN C R CHING 4 0 CHAIKO 15 0 INOUYE 5 0 KUSANO 8 7 LERCH 6 0 LEWIS 10 8 MASUMOTO-NONAKA 10 0 OKABE 4 0 PRESSLER-FISHER 1 0 RAETHAL 10 0 ROBERTSON 12 0 SMITH 55 0 STED 2 0 PROVIDERS INSURANCE CORPORATION C R CHING 2 0 OKABE 1 0 STED 1 0 STRAUB CLINIC & HOSPITAL C R CHING 3 0 CHAIKO 5 0 INOUYE 6 0 KUSANO 20 0 LERCH 6 0 LEWIS 15 0 MASUMOTO-NONAKA 12 0 OKABE 6 0 PETERS 1 0 PRESSLER-FISHER 2 0 RAETHEL 10 0 ROBBINS 40 0 ROBERTSON 15 0 STED 3 0 STRAUB FOUNDATION C R CHING 5 LEWIS 5 OKABE 5 ROBBINS 1 STED 1 0 WILCOX HEALTH FOUNDATION C R CHING 5 INOUYE 5 LEWIS 5 OKABE 5 PRESSLER-FISHER 1 0 STED 1 0 WILCOX MEMORIAL HOSPITAL C R CHING 5 0 CHAIKO 5 0 INOUYE 12 0 LERCH 1 0 LEWIS 3 9 LONG 4 0 MASUMOTO-NONAKA 9 0 OKABE 3 0 PRESSLER-FISHER 2 0 RAETHEL 5 0 ROBERTSON 8 0 STED 8 0

Identifier	Return Reference	Explanation
SCHEDULE R, PART V, LINE 2		IN GENERAL, AMOUNTS REPORTED WITH RELATED ORGANIZATIONS ARE DETERMINED BASED ON MARKET VALUES FOR SIMILAR ITEMS OR SERVICES

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
Kapı'olanı Medical Specialists

Employer identification number
99-0322406

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity
See Additional Data Table					

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? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
HAWAI'I PACIFIC HEALTH PARTNERS INC & SU 55 MERCHANT ST 24TH FLOOR HONOLULU, HI96813 99-0318588	HOLDING CO	HI	NA	C CORP			

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

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

		Yes	No
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity	1a		No
b Gift, grant, or capital contribution to other organization(s)	1b		No
c Gift, grant, or capital contribution from other organization(s)	1c	Yes	
d Loans or loan guarantees to or for other organization(s)	1d		No
e Loans or loan guarantees by other organization(s)	1e		No
f Sale of assets to other organization(s)	1f		No
g Purchase of assets from other organization(s)	1g		No
h Exchange of assets	1h		No
i Lease of facilities, equipment, or other assets to other organization(s)	1i		No
j Lease of facilities, equipment, or other assets from other organization(s)	1j		No
k Performance of services or membership or fundraising solicitations for other organization(s)	1k		No
l Performance of services or membership or fundraising solicitations by other organization(s)	1l		No
m Sharing of facilities, equipment, mailing lists, or other assets	1m		No
n Sharing of paid employees	1n	Yes	
o Reimbursement paid to other organization for expenses	1o	Yes	
p Reimbursement paid by other organization for expenses	1p	Yes	
q Other transfer of cash or property to other organization(s)	1q	Yes	
r Other transfer of cash or property from other organization(s)	1r	Yes	

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

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved
(1) See Additional Data Table		
(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) Are all partners section 501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Disproprtionate allocations?		(g) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No

Additional Data

Software ID:
Software Version:
EIN: 99-0322406
Name: Kapı'olanı Medıcal Specıalısts

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
MARTHA SMITH CHAIR, BOARD OF DIRECTOR	50	X		X				0	444,350	117,815
ANTHONY GUERRERO MD BOARD OF DIRECTOR	2	X						53,626	0	939
RICHARD KASUYA MD BOARD OF DIRECTOR	2	X						0	0	0
KEITH MATSUMOTO MD BOARD OF DIRECTOR	2	X						0	0	0
KENNETH B ROBBINS MD BOARD OF DIRECTOR	2	X						0	861,367	126,959
CHARLES A STED BOARD OF DIRECTOR	10	X						0	2,010,991	283,726
KENNETH T NAKAMURA MD VICE CHAIR & CMO	400			X				0	360,212	28,823
CHERYL HETRICK DIRECTOR OF OPERATIONS	400			X				27,036	0	196
DAVID OKABE EVP, CFO & TREASURER	10			X				0	828,139	109,282
CHARLES R CHING EVP, GEN'L COUNSEL & SECRETARY	30			X				0	545,613	79,218
GAIL LERCH EVP	10			X				0	623,021	100,175
STEVEN ROBERTSON EVP & CIO	10			X				0	447,932	93,805
VIRGINIA PRESSLER-FISHER MD EVP	1			X				0	587,408	106,744
SUSAN MASUMOTO-NONAKA VP	1			X				0	260,504	40,021
WARREN CHAIKO VP	10			X				0	287,396	30,756
EARL INOUYE VP & CONTROLLER	20			X				0	338,063	33,175
ANN MK PETERS VP	1			X				0	130,344	22,657
PRUDENCE KUSANO HPH COMPLIANCE OFFICER	9			X				0	164,208	13,630
JESSICA LEWIS ASSISTANT CORPORATE SECRETARY	13			X				0	98,248	11,015
TERRY LONG VP	1			X				0	250,732	35,958
HILTON RAETHEL VP	50			X				0	304,447	14,689
SIDNEY JOHNSON MD PHYSICIAN	400					X		820,237	0	35,697
MICHAEL CARNEY MD PHYSICIAN	400					X		515,216	0	27,374
ROBERT DURKIN MD PHYSICIAN	400					X		511,234	0	37,297
WILLIAM BURKHALTER MD PHYSICIAN	400					X		497,500	0	34,711

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
LYNN IWAMOTO MD PHYSICIAN	40 0					X		339,150	0	33,821

Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
CORPORATE ALLOCATION	1,621,656		1,621,656	
BAD DEBT	358,177	358,177		
OTHER PURCHASES	55,309	36,396	18,913	
PROGRAM SERVICE EXPENDITURES	3,552	3,552		
ALL OTHER EXPENSES	114,591	8,081	106,510	

Additional Data

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Form 990, Schedule D, Part IX, - Other Assets

(a) Description	**(b)** Book value
VARIOUS DEFERRED CHARGES	277,735
OTHER RECEIVABLES	257,104
LIFE INSURANCE - CSV	809,128
DUE FROM GOVERNMENT AGENCIES	165,978
DUE FROM KAPI'OLANI CTR WOMEN	535,581
DUE FROM HPH RESEARCH	57,551
DUE FROM KAPI'OLANI FOUNDATION	56,480
DUE FROM STRAUB FOUNDATION	40,414
DUE FROM STRAUB CLINIC & HOSP	20,463
DUE FROM KAUA'I MEDICAL CLINIC	3,211

Form 990, Schedule D, Part X, - Other Liabilities

1 **(a)** Description of Liability	**(b)** Amount
LONG TERM LIAB - CAPITAL ACCUMULATION	172,485
LONG TERM LIAB - LIFE INSURANCE	74,648
LONG TERM LIAB - MCGF INS ADV	135,771
LONG TERM LIAB - ESCHEAT LIAB	1,084
DUE TO WILCOX FOUNDATION	12
DUE TO HAWAI'I PACIFIC HEALTH	460,697
DUE TO PROVIDERS INSURANCE	70,483
DUE TO KAPI'OLANI AT PALI MOMI	460

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Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
MARTHA SMITH	(I)	0	0	0	0	0	0	0
	(II)	328,891	55,558	59,901	94,277	23,538	562,165	42,015
KENNETH T NAKAMURA MD	(I)	0	0	0	0	0	0	0
	(II)	238,504	27,815	93,893	18,262	10,561	389,035	48,469
KENNETH B ROBBINS MD	(I)	0	0	0	0	0	0	0
	(II)	407,086	83,109	371,172	109,190	17,769	988,326	301,378
CHARLES A STED	(I)	0	0	0	0	0	0	0
	(II)	753,034	189,314	1,068,643	271,408	12,318	2,294,717	927,278
DAVID OKABE	(I)	0	0	0	0	0	0	0
	(II)	410,893	83,331	333,915	94,274	15,008	937,421	263,953
CHARLES R CHING	(I)	0	0	0	0	0	0	0
	(II)	309,809	61,739	174,065	68,962	10,256	624,831	129,699
GAIL LERCH	(I)	0	0	0	0	0	0	0
	(II)	320,190	69,507	233,324	82,010	18,165	723,196	185,756
STEVEN ROBERTSON	(I)	0	0	0	0	0	0	0
	(II)	306,299	66,491	75,142	66,642	27,163	541,737	25,048
VIRGINIA PRESSLER-FISHER MD	(I)	0	0	0	0	0	0	0
	(II)	322,660	63,901	200,847	76,480	30,264	694,152	145,627
SUSAN MASUMOTO-NONAKA	(I)	0	0	0	0	0	0	0
	(II)	197,875	24,444	38,185	11,637	28,384	300,525	23,460
WARREN CHAIKO	(I)	0	0	0	0	0	0	0
	(II)	210,889	26,472	50,035	11,653	19,103	318,152	26,874
EARL INOUYE	(I)	0	0	0	0	0	0	0
	(II)	229,057	28,589	80,417	30,185	2,990	371,238	52,775
ANN MK PETERS	(I)	0	0	0	0	0	0	0
	(II)	121,730	8,614	0	6,334	16,323	153,001	0
PRUDENCE KUSANO	(I)	0	0	0	0	0	0	0
	(II)	164,133	0	75	2,876	10,754	177,838	0
TERRY LONG	(I)	0	0	0	0	0	0	0
	(II)	162,112	26,010	62,610	28,138	7,820	286,690	46,971
HILTON RAETHEL	(I)	0	0	0	0	0	0	0
	(II)	203,431	24,396	76,620	11,638	3,051	319,136	75,187
SIDNEY JOHNSON MD	(I)	570,988	0	249,249	11,638	24,059	855,934	38,566
	(II)	0	0	0	0	0	0	0
MICHAEL CARNEY MD	(I)	419,946	0	95,270	11,638	15,736	542,590	51,954
	(II)	0	0	0	0	0	0	0
ROBERT DURKIN MD	(I)	412,032	18,650	80,552	11,637	25,660	548,531	32,791
	(II)	0	0	0	0	0	0	0
WILLIAM BURKHALTER MD	(I)	404,412	18,650	74,438	11,638	23,073	532,211	26,657
	(II)	0	0	0	0	0	0	0
LYNN IWAMOTO MD	(I)	173,220	0	165,930	11,638	22,183	372,971	0
	(II)	0	0	0	0	0	0	0

Additional Data

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Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(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 501(c)(3))	(f) Direct Controlling Entity
HAWAI'I PACIFIC HEALTH 55 MERCHANT STREET 24TH FLOOR HONOLULU, HI96813 99-0246363	HOLDING CO	HI	501(C)(3)	11B TYPE II	NA
KAPI'OLANI MEDICAL CENTER WOMEN CHILDREN 55 MERCHANT STREET 24TH FLOOR HONOLULU, HI96813 99-0177350	HOSPITAL	HI	501(C)(3)	3	NA
KAPI'OLANI HEALTH FOUNDATION 55 MERCHANT STREET 24TH FLOOR HONOLULU, HI96813 99-0246364	FUNDRAISING	HI	501(C)(3)	7	NA
KAPI'OLANI MEDICAL CENTER AT PALI MOMI 55 MERCHANT STREET 24TH FLOOR HONOLULU, HI96813 99-0274038	HOSPITAL	HI	501(C)(3)	3	NA
WILCOX MEMORIAL HOSPITAL 55 MERCHANT STREET 24TH FLOOR HONOLULU, HI96813 99-0074365	HOSPITAL	HI	501(C)(3)	3	NA
WILCOX HEALTH FOUNDATION 55 MERCHANT STREET 24TH FLOOR HONOLULU, HI96813 99-0204242	FUNDRAISING	HI	501(C)(3)	7	NA
KAUA'I MEDICAL CLINIC 55 MERCHANT STREET 24TH FLOOR HONOLULU, HI96813 99-0326099	HOSPITAL	HI	501(C)(3)	3	NA
STRAUB CLINIC & HOSPITAL 55 MERCHANT STREET 24TH FLOOR HONOLULU, HI96813 91-2151670	HOSPITAL	HI	501(C)(3)	3	NA
STRAUB FOUNDATION 55 MERCHANT STREET 24TH FLOOR HONOLULU, HI96813 99-0109350	RESEARCH/EDU	HI	501(C)(3)	7	NA
PROVIDERS INSURANCE CORPORATION 55 MERCHANT STREET 24TH FLOOR HONOLULU, HI96813 71-0893000	NFP INSURANCE	HI	501(C)(3)	11B TYPE II	NA

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

	(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount Involved ($)
(1)	KAPI'OLANI MED CNTR FOR WOMEN & CHILDREN	P	283,955
(2)	KAPI'OLANI MED CNTR FOR WOMEN & CHILDREN	R	78,786
(3)	KAPI'OLANI MED CNTR FOR WOMEN & CHILDREN	O	6,113,884
(4)	PROVIDERS INSURANCE CORPORATION	Q	1,033,941
(5)	KAPI'OLANI HEALTH FOUNDATION	C	101,418
(6)	KAPI'OLANI MEDICAL CENTER AT PALI MOMI		0
(7)	KAUA'I MEDICAL CLINIC		0
(8)	WILCOX MEMORIAL HOSPITAL		0
(9)	WILCOX HEALTH FOUNDATION		0
(10)	STRAUB CLINIC & HOSPITAL		0
(11)	STRAUB FOUNDATION		0
(12)	HAWAI'I PACIFIC HEALTH PARTNERS INC & SUB		0