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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
		2010
		Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 01-01-2010 and ending 12-31-2010				
B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization HAWAII DENTAL SERVICE		D Employer identification number 99-0107971	
	Doing Business As		E Telephone number (808) 521-1431	
	Number and street (or P O box if mail is not delivered to street address) 700 Bishop Street			
	Room/suite		G Gross receipts \$ 243,124,393	
	City or town, state or country, and ZIP + 4 Honolulu, HI 96813			
	F Name and address of principal officer Faye W Kurren PresidentCEO 700 BISHOP STREET HONOLULU, HI 96813		H(a) Is this a group return for affiliates? ☐ Yes ☒ No	
I Tax-exempt status ☐ 501(c)(3) ☒ 501(c) (4) (insert no) ☐ 4947(a)(1) or ☐ 527			H(b) Are all affiliates included? ☐ Yes ☐ No If "No," attach a list (see instructions)	
			H(c) Group exemption number ▶	
J Website: ▶ www.deltadentalhi.org				
K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶			L Year of formation 1962	M State of legal domicile HI

Part I		Summary	
Activities & Governance	1 Briefly describe the organization's mission or most significant activities PROMOTE AND ENCOURAGE THE BETTERMENT OF THE GENERAL MEDICAL AND DENTAL HEALTH OF THE PUBLIC FOR THE COMMON GOOD AND GENERAL WELFARE OF THE COMMUNITY		
	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	13
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	3
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	100
6 Total number of volunteers (estimate if necessary)	6	0	
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	38,443	
7b Net unrelated business taxable income from Form 990-T, line 34	7b	37,020	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 1,000	Current Year 875
	9 Program service revenue (Part VIII, line 2g)	176,777,429	177,962,143
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,086,674	7,700,909
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-123,396	55,014
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	179,741,707	185,718,941
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,214,354
14 Benefits paid to or for members (Part IX, column (A), line 4)		157,970,028	157,009,216
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		9,065,510	8,389,671
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)		5,043,018	4,407,625
18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)		173,292,910	171,901,381
19 Revenue less expenses Subtract line 18 from line 12		6,448,797	13,817,560
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	120,539,345	132,075,695
	21 Total liabilities (Part X, line 26)	18,010,038	18,416,409
	22 Net assets or fund balances Subtract line 21 from line 20	102,529,307	113,659,286

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		2011-09-30			
			Date			
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Date	Check if self-employed ☐	PTIN
	Firm's name ▶ ERNST & YOUNG US LLP					Firm's EIN ▶
	Firm's address ▶ 55 MERCHANT ST SUITE 1900 C-120 HONOLULU, HI 96813					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

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

1

Briefly describe the organization’s mission

SEE SCHEDULE O

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 \$ 165,319,693 including grants of \$ 2,094,869) (Revenue \$ 177,978,714)

TO PROMOTE AND ENCOURAGE THE BETTERMENT OF THE GENERAL MEDICAL AND DENTAL HEALTH OF THE PUBLIC OF THE COMMON GOOD AND GENERAL WELFARE OF THE COMMUNITY SEE SCHEDULE O - FORM 990, PART III, LINE 4A FOR PROGRAM SERVICE ACCOMPLISHMENTS

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 \$ 165,319,693

Part IV

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	No
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)?	2	No
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts 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 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. 	11a	Yes
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII. 	11b	No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII. 	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX. 	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X. 	11e	Yes
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X. 	11f	No
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII 	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional 	12b	Yes
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV	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, Parts II and IV	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? If "Yes," complete Schedule F, Parts III and IV	16	No
17 Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b	

Part IV

Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance		
Check if Schedule O contains a response to any question in this Part V ☐		
		YesNo
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	
	1a2,675	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	
	1b0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1cYes
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.	
	2a100	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2bYes
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3aYes
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3bYes
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)?	4aNo
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5aNo
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5bNo
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6aNo
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b
7 Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
8		
9 Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9a
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b
10 Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b
11 Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders.	11a
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b
c	Enter the amount of reserves on hand.	13c
14a Did the organization receive any payments for indoor tanning services during the tax year?		
14aNo		
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b

Part VI

Governance, Management, and Disclosure

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

Section A. Governing Body and Management			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a13		
b	Enter the number of voting members included in line 1a, above, who are independent	1b3		
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 governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6	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	Yes	
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		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this 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 15a or 15b, describe the process in Schedule O (See instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," 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. CHERYL TAKITANI-SMITH 700 BISHOP STREET SUITE 700 HONOLULU, HI 96813 (808) 521-1431

Part VII

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
(1) T Kimo Blaisdell Chair	1 0	X						0	0	0
(2) Paul Chang Director	1 0	X						0	0	0
(3) Norman S Chun Treasurer	1 0	X						0	0	0
(4) Harold J Dias Jr Director	1 0	X						0	0	0
(5) Clay R Hiramoto Director	1 0	X						0	0	0
(6) John I Kotake Director	1 0	X						0	0	0
(7) Kim James Lawler Director	1 0	X						0	0	0
(8) Susan A Li Director	1 0	X						0	0	0
(9) Jodi Nakayama Secretary	1 0	X						0	0	0
(10) Gary K Nakata Director	1 0	X						0	0	0
(11) Garrett B K Oka Director	1 0	X						0	0	0
(12) Michael J O'Malley Vice Chair	1 0	X						0	0	0
(13) Casey Z Tamashiro Director	1 0	X						0	0	0
(14) Patrick K Loo Director	1 0	X						0	0	0
(15) Faye W Kurren President & CEO	40 0			X				538,642	0	295,057
(16) Kathy Fay VP - Operations	40 0			X				204,006	0	41,011

Part VII

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
(17) Cheryl Takitani-Smith VP - Financial Affairs	40 0			X				204,456	0	39,108
(18) Tom Delaney Director of Information System	40 0					X		144,582	0	36,489
(19) Robert Sherman Dental Director	40 0					X		149,988	0	32,416
(20) Paul Amog Director of Underwriting	40 0					X		131,398	0	19,910
(21) Jim Johnson Director Claims & Cust Serv	40 0					X		125,761	0	32,302
(22) Roque Aranador Manager of Information Systems	40 0					X		117,966	0	31,492
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								1,616,799	0	527,785

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▶9			
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	Yes	No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5		No

Section B. Independent Contractors

1	Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization			
(A) Name and business address		(B) Description of services	(C) Compensation	
Ernst Young LLP 55 Merchant Street 1900 HONOLULU, HI 96813		Accounting services	245,120	
Strategic Communications 46078 Emepela Place K105 HONOLULU, HI 96744		Advertising	519,273	
Watson Wyatt Co 10 Universal City Plaza 3500 UNIVERSAL CITY, CA 91608		Broker	101,898	
Benefit Plan Solutions 680 Iwilei Road 528 HONOLULU, HI 96817		Broker	218,816	
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 ▶4			

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		875						
	b	Membership dues	1b	875							
	c	Fundraising events	1c								
	d	Related organizations	1d								
	e	Government grants (contributions)	1e								
	f	All other contributions, gifts, grants, and similar amounts not included above	1f								
	g	Noncash contributions included in lines 1a-1f \$									
	h	Total. Add lines 1a-1f									
	Program Service Revenue	2a	SUBSCRIPTIONS EARNED						621300	177,962,143	177,962,143
b											
c											
d											
e											
f		All other program service revenue									
g		Total. Add lines 2a-2f				177,962,143					
Other Revenue		3	Investment income (including dividends, interest and other similar amounts)				2,325,684		2,325,684		
		4	Income from investment of tax-exempt bond proceeds . .				0				
	5	Royalties				0					
	6a	(i) Real		(ii) Personal							
	b	Less rental expenses									
	c	Rental income or (loss)									
	d	Net rental income or (loss)									
	7a	(i) Securities		(ii) Other							
		62,780,677									
		57,405,452									
		5,375,225									
	b	Less cost or other basis and sales expenses									
	c	Gain or (loss)									
	d	Net gain or (loss)				5,375,225		5,375,225			
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18									
		a									
b	Less direct expenses										
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										
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										
c	Net income or (loss) from sales of inventory . .				0						
Miscellaneous Revenue				Business Code							
11a	PROFESSIONAL SERVICES			621300	38,443		38,443				
	b FMG - VA HERO			900099	332	332					
	c All other revenue			900099	16,239	16,239					
	d All other revenue										
	e Total. Add lines 11a-11d				55,014						
12	Total revenue. See Instructions				185,718,941	177,978,714	38,443	7,700,909			

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	2,094,869	2,094,869		
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	157,009,216	157,009,216		
5	Compensation of current officers, directors, trustees, and key employees	1,187,197		1,187,197	0
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	5,087,316	2,856,578	2,230,738	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	994,946	470,133	524,813	
9	Other employee benefits	719,310	402,214	317,096	
10	Payroll taxes	400,902	189,435	211,467	
a	Fees for services (non-employees) Management	0			
b	Legal	110,280		110,280	
c	Accounting	143,637		143,637	
d	Lobbying	15,707		15,707	
e	Professional fundraising services See Part IV, line 17	0			
f	Investment management fees	389,067		389,067	
g	Other	77,560		77,560	
12	Advertising and promotion	479,397	479,397		
13	Office expenses	661,332	515,308	146,024	
14	Information technology	130,051	48,571	81,480	
15	Royalties	0			
16	Occupancy	546,299	209,511	336,788	
17	Travel	118,261	32,413	85,848	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	14,947	2,638	12,309	
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	227,732		227,732	
23	Insurance	215,772	159,313	56,459	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	COMMISSION FEES	826,996	826,996		
b	DUES & SUBSCRIPTIONS	282,570		282,570	
c	BANK CHARGES	77,786		77,786	
d	BUSINESS DEVELOPMENT	30,171	6,106	24,065	
e	GENERAL EXCISE TAX	5,190		5,190	
f	All other expenses	54,870	16,995	37,875	
25	Total functional expenses. Add lines 1 through 24f	171,901,381	165,319,693	6,581,688	0
26	Joint costs. Check here ☒ if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

						(A)		(B)
						Beginning of year		End of year
Assets	1	Cash—non-interest-bearing					1	
	2	Savings and temporary cash investments				38,927,065	2	30,596,440
	3	Pledges and grants receivable, net					3	
	4	Accounts receivable, net				12,269,056	4	11,369,284
	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)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Schedule L					6	
	7	Notes and loans receivable, net					7	
	8	Inventories for sale or use					8	
	9	Prepaid expenses and deferred charges				1,364,643	9	1,262,698
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	5,542,069				
	b	Less: accumulated depreciation	10b	5,162,425		488,378	10c	379,644
	11	Investments—publicly traded securities				67,490,203	11	88,467,629
	12	Investments—other securities. See Part IV, line 11					12	
	13	Investments—program-related. See Part IV, line 11					13	
	14	Intangible assets					14	
	15	Other assets. See Part IV, line 11					15	
	16	Total assets. Add lines 1 through 15 (must equal line 34)				120,539,345	16	132,075,695
Liabilities	17	Accounts payable and accrued expenses				5,812,616	17	6,022,413
	18	Grants payable					18	
	19	Deferred revenue				1,704,499	19	2,088,890
	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				10,492,923	25	10,305,106
	26	Total liabilities. Add lines 17 through 25				18,010,038	26	18,416,409
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				102,529,307	27	113,659,286
	28	Temporarily restricted net assets					28	
	29	Permanently restricted net assets					29	
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.							
	30	Capital stock or trust principal, or current funds					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				102,529,307	33	113,659,286
	34	Total liabilities and net assets/fund balances				120,539,345	34	132,075,695

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	185,718,941
2	Total expenses (must equal Part IX, column (A), line 25)	2	171,901,381
3	Revenue less expenses Subtract line 2 from line 1	3	13,817,560
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	102,529,307
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-2,687,581
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	113,659,286

Part XII Financial Statements and Reporting

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

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

SCHEDULE D
(Form 990)

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

2010

Open to Public Inspection

Name of the organization
HAWAII DENTAL SERVICE

Employer identification number
99-0107971

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

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

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

1

Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)

☐ Preservation of an historically importantly land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

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

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

3

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

4

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

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

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

7

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

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

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

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

1a

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

b

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

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

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

2

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

a

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

b

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

For Privacy Act and Paperwork Reduction Act Notice, see the Intructions for Form 990

Cat No 52283D

Schedule D (Form 990) 2010

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
1c	
1d	
1e	
1f	

2a

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

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part 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

(i)

unrelated organizations

3a(i)

☐ Yes

☐ No

(ii)

related organizations

3a(ii)

☐ Yes

☐ No

b

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

3b

☐ Yes

☐ No

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		1,363,581	1,239,839	123,742
d Equipment		3,317,851	3,072,474	245,377
e Other		860,637	850,112	10,525
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				379,644

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 I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States

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

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization
HAWAII DENTAL SERVICE

Employer identification number
99-0107971

Part I

General Information on Grants and Assistance

- 1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No
- 2

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

Part II

Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed. ☐

1 (a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) Aloha United Way200 North Vineyard Blvd Suite 700 Honolulu, HI 96817	99-0073494	501(C)(3)	11,000				General support
(2) American Red Cross HI State Chapter4155 Diamond Head Road Honolulu, HI 96816	53-0196605	501(C)(3)	6,000				GENERAL SUPPORT
(3) Children's Discovery Center111 Ohe Street Honolulu, HI 96813	99-0241632	501(C)(3)	5,352				Oral Health Education
(4) Hawaii Dental Service Foundation700 Bishop Street Suite 700 Honolulu, HI 96813	99-0246999	501(C)(4)	2,022,571				Support organization's programs

2

Enter total number of section 501(c)(3) and government organizations

3

3

Enter total number of other organizations

1

Part III

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

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

Part IV

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

Identifier	Return Reference	Explanation
Description of Organization's Procedures for Monitoring the Use of Grants	Form 990, Schedule I	THE PURPOSE OF THE GRANTS AWARDED BY HAWAII DENTAL SERVICE (HDS) ARE REVIEWED AND APPROVED BY HDS CEO EXCEPT FOR GRANTS TO HDS FOUNDATION, WHICH ARE APPROVED BY THE HDS BOARD OF DIRECTORS HDS FOUNDATION CHAIR REPORTS ON THE USE OF GRANTS TO HDS BOARD OF DIRECTORS OTHER GRANTS ARE AWARDED TO VARIOUS PUBLIC CHARITABLE ORGANIZATIONS TO SUPPORT THE EXEMPT FUNCTIONS OF THE ORGANIZATIONS AND ARE NOT MONITORED

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2010

Open to Public Inspection

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

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

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization
HAWAII DENTAL SERVICE

Employer identification number

99-0107971

Part I

Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items		
	☐ First-class or charter travel ☒ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☒ Tax idemnification and gross-up payments ☒ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain	1b	Yes
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	Yes
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply		
	☒ Compensation committee ☒ Written employment contract ☒ Independent compensation consultant ☒ Compensation survey or study ☐ Form 990 of other organizations ☒ Approval by the board or compensation committee		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization		
a	Receive a severance payment or change-of-control payment from the organization or a related organization?	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 accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	8	No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9	

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

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

Note. The sum of columns (B)(i)-(iii) 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				
(1) Faye W Kurren	(i) (ii)	378,701 0	144,000 0	15,941 0	277,556 0	17,501 0	833,699 0	 0
(2) Kathy Fay	(i) (ii)	154,006 0	50,000 0	0 0	21,996 0	19,015 0	245,017 0	 0
(3) Cheryl Takitani-Smith	(i) (ii)	153,806 0	50,000 0	650 0	12,228 0	26,880 0	243,564 0	 0
(4) Tom Delaney	(i) (ii)	135,502 0	9,080 0	0 0	22,000 0	14,489 0	181,071 0	 0
(5) Robert Sherman	(i) (ii)	142,945 0	7,043 0	0 0	22,000 0	10,416 0	182,404 0	 0
(6) Paul Amog	(i) (ii)	119,731 0	0 0	11,667 0	5,933 0	13,977 0	151,308 0	 0
(7) Jim Johnson	(i) (ii)	117,866 0	7,895 0	0 0	12,576 0	19,726 0	158,063 0	 0
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								

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
Supplemental Compensation Information		SCHEDULE J, PART I, LINE 1A HDS HAS A CORPORATE MEMBERSHIP IN A SOCIAL CLUB IN WHICH THE CLUB REQUIREMENTS DICTATE THAT AN INDIVIDUAL BE IDENTIFIED TO AUTHORIZE TRANSACTIONS. AS SUCH, HDS'S CEO HAS BEEN DESIGNATED AS THE AUTHORIZED INDIVIDUAL. ONLY BUSINESS TRANSACTIONS ARE ALLOWED AND SUBSTANTIATED BY PROPER DOCUMENTATION. TAX INDEMNIFICATION AND GROSS-UP PAYMENTS: CEO RECEIVES GROSS UP PAYMENTS FOR LIFE INSURANCE PREMIUMS OVER \$50,000 AND PARKING OVER INTERNAL REVENUE SERVICE LIMITS. VP FINANCIAL AFFAIRS RECEIVES GROSS UP PAYMENT FOR PARKING EXCEEDING INTERNAL REVENUE SERVICE LIMITS. DIRECTOR OF UNDERWRITING RECEIVES A HOUSING ALLOWANCE. THE PAYMENT TO THE INDIVIDUALS ABOVE ARE INCLUDED IN THEIR W-2S AS COMPENSATION. SCHEDULE J, PART I, LINE 4B ON DECEMBER 31, 2009, THE BOARD OF DIRECTORS APPROVED A SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN (SERP) FOR HDS'S PRESIDENT & CEO, FAYE KURREN. THE EXPENSE RECOGNIZED FOR THE SERP AMOUNTED TO \$255,556 IN 2010 DUE TO INCREASE IN THE NET PRESENT VALUE OF THE PROJECTED BENEFIT OBLIGATION FROM 1/1/2010 TO 12/31/2010 AND INCREASES IN DEFINED PLAN BENEFITS BASED ON QUALIFIED ASSUMPTIONS AS REVIEWED BY THE ACTUARIES AND INCLUDED IN THE ACTUARIAL REPORT. SCHEDULE J, PART I, LINE 7 HDS HAS AN INCENTIVE BONUS PLAN DETAILING THE BONUS CALCULATION WHEN THE COMPANY ACHIEVES CERTAIN PERFORMANCE STANDARDS AND STRATEGIC GOALS. BONUS AMOUNT VARIES EACH YEAR DEPENDING ON PERFORMANCE AND ACHIEVEMENT OF STRATEGIC GOALS. BONUS AMOUNT FOR OFFICERS ARE PRESENTED TO AND APPROVED BY THE BOD. COMPENSATION COMMITTEE WHICH IS DOCUMENTED IN MINUTES. BONUS PAYMENTS FOR MANAGEMENT AND STAFF ARE CALCULATED BY HUMAN RESOURCES AND APPROVED BY OFFICERS. BONUS AND INCENTIVE COMPENSATION WAS PAID TO: FAYE W. KURREN 144,000; KATHY FAY 50,000; CHERYL TAKITANI-SMITH 50,000; TOM DELANEY 9,080; ROBERT SHERMAN 7,043; JIM JOHNSON 7,895; ROQUE ARANADOR 7,425.

Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
HAWAII DENTAL SERVICE

Employer identification number

99-0107971

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

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

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

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

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II Loans to and/or From Interested Persons.

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

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

Part III Grants or Assistance Benefitting Interested Persons.

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

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

Part IV

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
See Additional Data Table					

Part V

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

Identifier	Return Reference	Explanation
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Additional Data

Software ID:
Software Version:
EIN: 99-0107971
Name: HAWAII DENTAL SERVICE

Form 990, Schedule L, Part IV - Business Transactions Involving Interested Persons

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction \$	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
NORMAN S CHUN	Director	450,426	DENTAL SVCS TO HDS SUBSCRIBERS		No
John I Kotake	Director	368,779	DENTAL SVCS TO HDS SUBSCRIBERS		No
Kim James Lawler	Director	282,929	DENTAL SVCS TO HDS SUBSCRIBERS		No
Garrett B K O ka	Director	196,123	DENTAL SVCS TO HDS SUBSCRIBERS		No
Casey Tamashiro	Director	294,430	DENTAL SVCS TO HDS SUBSCRIBERS		No
T Kimo Blaisdell	Officer is Dir of HDS	550,341	PREMIUM FOR DENTAL PLAN		No
Harold J Dias Jr	Officer is Dir of HDS	218,705	PREMIUM FOR DENTAL PLAN		No
Paul Chang	Officer is Dir of HDS	1,727,718	PREMIUM FOR DENTAL PLAN		No
Susan Li	Officer is Dir of HDS	2,816,274	PREMIUM FOR DENTAL PLAN		No
Clay Hiramoto	Director	101,582	DENTAL SVCS TO HDS SUBSCRIBERS		No
Patrick K Loo	Officer is Dir of HDS	286,752	PREMIUM FOR DENTAL PLAN		No

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on

Form 990 or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public

Inspection

Name of the organization HAWAII DENTAL SERVICE	Employer identification number 99-0107971
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Identifier	Return Reference	Explanation
ORGANIZATION'S MISSION STATEMENT	FORM 990, PART I & PART III, LINE 1	HAWAII DENTAL SERVICE OPERATES FOR THE PROMOTION OF THE COMMON GOOD AND GENERAL WELFARE OF THE PEOPLE ITS GOAL IS TO INNOVATE AND CONDUCT PROGRAMS FOR DENTAL CARE AND TO MAKE AVAILABLE, IN A BROAD SCALE, THE BENEFITS OF THE SCIENCE OF DENTISTRY TO MEMBERS OF THE PUBLIC DENTAL COVERAGE IS AVAILABLE TO THE GENERAL PUBLIC AS HAWAII DENTAL SERVICE MAINTAINS AN ENROLLMENT POLICY THAT IS OPEN TO INDIVIDUALS AND FAMILIES, AS WELL AS SMALL AND LARGE GROUPS IN ADDITION, HAWAII DENTAL SERVICE PROVIDES FUNDING TO HAWAII DENTAL SERVICE FOUNDATION THAT GRANTS ORGANIZATIONS WHICH HAVE PROGRAMS IN PLACE TO SUPPORT ORAL HEALTH INITIATIVES IN THE COMMUNITY PROGRAM SERVICE ACCOMPLISHMENTS FORM 990, PART III, LINE 4A HAWAII DENTAL SERVICE (HDS) OFFERS AND ADMINISTERS DENTAL CARE PROGRAMS TO SUBSCRIBER GROUPS AND INDIVIDUALS THROUGHOUT THE STATE OF HAWAII THE TERMS OF THE AGREEMENTS GENERALLY PROVIDE THAT THE SUBSCRIBER GROUPS OR INDIVIDUALS PAY HDS A STIPULATED AMOUNT, INCLUDING AN ADMINISTRATIVE FEE, WHICH IS USED TO PAY FOR DENTAL SERVICES AND EXPENSES OF ADMINISTERING THE DENTAL SERVICE CONTRACTS IN ADDITION, HDS FUNDED \$2,022,571 TO HDS FOUNDATION IN 2010 TO SUPPORT ORAL HEALTH INITIATIVES IN THE COMMUNITY AUDITED FINANCIAL STATEMENTS FORM 990, PART IV, LINE 12B THE ORGANIZATION IS INCLUDED IN THE COMBINED AUDITED FINANCIAL STATEMENTS AND OTHER FINANCIAL INFORMATION OF HAWAII DENTAL SERVICE AND HAWAII DENTAL SERVICE FOUNDATION THE AUDIT COMMITTEE, WHICH CONSISTS OF BOARD MEMBERS, SELECTS THE AUDITORS AND REVIEWS THE COMBINED AUDITED FINANCIAL STATEMENTS

Identifier	Return Reference	Explanation
GOVERNANCE, MANAGEMENT AND DISCLOSURE	SECTION A GOVERNING BODY AND MANAGEMENT	FORM 990, PART VI, LINE 6 MEMBERSHIP IN THE CORPORATION IS COMPRISED OF DENTIST AND PUBLIC MEMBERS DENTIST MEMBERSHIP IS AVAILABLE TO ALL DENTISTS AND DENTAL SURGEONS WHO HAVE BEEN DULY LICENSED TO PRACTICE IN THE STATE OF HAWAII BY THE BOARD OF DENTAL EXAMINERS OF THE STATE OF HAWAII APPLICATION IS MADE IN WRITING AND APPROVED BY THE BOARD OF DIRECTORS CERTAIN ORGANIZATIONS (COMPANIES, ORGANIZATIONS, OR ENTITIES CONTRACTING WITH HDS FOR DENTAL BENEFITS FOR AT LEAST 2 CONSECUTIVE YEARS WITH MORE THAN 100 OR MORE ELIGIBLE SUBSCRIBERS AT THE TIME OF SUCH DESIGNATION) ARE INVITED TO BECOME PUBLIC MEMBERS AND APPROVED BY THE BOARD OF DIRECTORS BOTH MEMBERSHIPS OF THE CORPORATION MAY AT ANY TIME DEPOSE OR REMOVE FROM OFFICE ANY DIRECTOR, WITH OR WITHOUT CAUSE, EXCEPT AS SUCH REMOVAL WOULD BE CONTRARY TO LAW

Identifier	Return Reference	Explanation
ELECT BOARD MEMBERS	FORM 990, PART VI, LINE 7A	DENTISTS AND PUBLIC MEMBERS RESPECTIVELY ELECT DENTISTS AND PUBLIC DIRECTORS TO THE BOARD OF DIRECTORS FOR A THREE YEAR TERM DUE TO STAGGERED TERMS 1/3 OF DIRECTORS ARE ELECTED ANNUALLY

Identifier	Return Reference	Explanation
APPROVAL OF DECISIONS	FORM 990, PART VI, LINE 7B	AMENDMENTS TO THE BYLAWS REQUIRE APPROVAL OF NOT LESS THAN A MAJORITY OF EACH CLASS OF MEMBERSHIP

Identifier	Return Reference	Explanation
SECTION B POLICIES	APPROVED COPY OF FORM 990	FORM 990, PART VI, LINE 11B THE RETURN IS THOROUGHLY REVIEWED BY THE CONTROLLER PRIOR TO FINAL REVIEW WITH THE VP-FINANCIAL AFFAIRS AND PRESIDENT A COPY OF FORM 990 IS PROVIDED TO BOARD OF DIRECTORS PRIOR TO FILING

Identifier	Return Reference	Explanation
WRITTEN CONFLICT OF INTEREST POLICY	FORM 990, PART VI, LINE 12C	PURSUANT TO THE HDS CONFLICTS OF INTEREST POLICY , EMPLOYEES AND DIRECTORS OF HDS ARE PROVIDED WITH THE CONFLICTS OF INTEREST POLICY AND ARE REQUIRED TO SUBMIT A CONFLICTS OF INTEREST DISCLOSURE STATEMENT ANNUALLY COMPLIANCE DEPARTMENT REVIEWS THE ANNUAL CONFLICTS OF INTEREST DISCLOSURE STATEMENTS AND REPORTS POTENTIAL CONFLICTS OF INTERESTS TO THE HDS BOARD OF DIRECTORS THE BOARD OF DIRECTORS ARE NOT ALLOWED TO PARTICIPATE IN DELIBERATIONS OR VOTE ON ISSUES/TRANSACTIONS WHICH THEY HAVE A CONFLICT OF INTEREST

Identifier	Return Reference	Explanation
PROCESS FOR DETERMINING COMPENSATION	FORM 990, PART VI, LINE 15A & 15B	COMPENSATION FOR OFFICERS ARE DETERMINED BASED ON ADVICE FROM AN INDEPENDENT COMPENSATION CONSULTANT WHO USES DELTA DENTAL PLANS ASSOCIATION SURVEY AND THE HAWAII EMPLOYERS COUNCIL SURVEYS FOR COMPARABLE POSITIONS THE INDEPENDENT CONSULTANT ALSO USES THEIR OWN COMPENSATION SURVEY AS APPROPRIATE TO PROVIDE ADVICE OFFICER COMPENSATION IS PRESENTED TO AND APPROVED BY THE BOD COMPENSATION COMMITTEE AMOUNTS ARE DOCUMENTED IN MINUTES AND HUMAN RESOURCE DEPARTMENT RECONCILES THE PAYMENT AT END OF EACH YEAR COMPENSATION FOR MANAGEMENT AND STAFF POSITIONS ARE EVALUATED AND DETERMINED BASED ON HAWAII EMPLOYERS COUNCIL SURVEYS AND APPROVED BY THE PRESIDENT AND CEO ANNUALLY

Identifier	Return Reference	Explanation
SECTION C DISCLOSURE	PUBLIC DISCLOSURE OF ORGANIZATION GOVERNING DOCUMENTS	FORM 990, PART VI, LINE 19 GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST OTHER CHANGES IN NET ASSETS FORM 990, PART XI, LINE 5 CHANGES IN FUND BALANCE NOT REPORTED ON FORM 990 PENSION ADJUSTMENT (285,795) UNREALIZED GAIN (1,892,052) EQUITY EARNINGS IN HEALTHENTIC (509,734) TOTAL (2,687,581)

Identifier	Return Reference	Explanation
TIME DEVOTED TO RELATED ORGANIZATIONS	FORM 990, PART VII, SECTION A	HAWAII DENTAL SERVICE FOUNDATION JOHN KOTAKE 1 0 HOUR JODI NAKAYAMA 1 0 HOUR GARRETT OKA 1 0 HOUR CHERYL TAKITANI-SMITH 1 0 HOUR FAYE KURREN 1 0 HOUR SUSAN LI 1 0 HOUR

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

2010

Open to Public Inspection

Name of the organization
HAWAII DENTAL SERVICE

Employer identification number
99-0107971

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No
(1) Hawaii Dental Service Foundation 700 Bishop Street Suite 700 Honolulu, HI 96813 99-0246999	SUPPORT COMM	HI	501(c)(4)	N/A	NA		

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

Part IV

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership

Part V

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

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

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

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

b Gift, grant, or capital contribution to other organization(s)

c Gift, grant, or capital contribution from other organization(s)

d Loans or loan guarantees to or for other organization(s)

e Loans or loan guarantees by other organization(s)

f Sale of assets to other organization(s)

g Purchase of assets from other organization(s)

h Exchange of assets

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

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

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

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

m Sharing of facilities, equipment, mailing lists, or other assets

n Sharing of paid employees

o Reimbursement paid to other organization for expenses

p Reimbursement paid by other organization for expenses

q Other transfer of cash or property to other organization(s)

r Other transfer of cash or property from other organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

No

No

No

No

No

No

No

No

No

No

No

No

No

No

Yes

No

No

No

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

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) HAWAII DENTAL SERVICE FOUNDATION	B	2,022,571	
(2)			
(3)			
(4)			
(5)			
(6)			

Schedule R (Form 990) 2010

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

[illegible]

Part VII **Supplemental Information**

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

Identifier	Return Reference	Explanation
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