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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 private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form

▶ Information about Form 990 and its instructions is at www.IRS.gov/form990

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 07-01-2013 , 2013, and ending 06-30-2014

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

C Name of organization
Hawaii Pacific University

Doing Business As

Number and street (or P O box if mail is not delivered to street address) 1164 Bishop Street Suite 800

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
Honolulu, HI 96813

D Employer identification number
99-0113930

E Telephone number
(808) 544-0201

G Gross receipts $ 131,682,064

F Name and address of principal officer
Geoffrey Bannister
1164 Bishop Street Suite 800
Honolulu, HI 96813

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

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

H(c) Group exemption number ▶

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

J Website: ▶ http //www hpu edu

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

L Year of formation 1965

M State of legal domicile HI

Part I Summary

1 Briefly describe the organization's mission or most significant activities
HPU IS AN INTERNATIONAL LEARNING COMMUNITY SET IN THE RICH CULTURAL CONTEXT OF HAWAI'I OUR INNOVATIVE PROGRAMS PREPARE OUR GRADUATES AS ACTIVE MEMBERS OF A GLOBAL SOCIETY

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**	18
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	13
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	**5**	1,962
6	Total number of volunteers (estimate if necessary)	**6**	607
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	1,339,553
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	658,369

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	2,388,226	3,475,545
9	Program service revenue (Part VIII, line 2g)	96,060,603	101,123,245
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	935,308	1,721,478
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	458,887	1,171,493
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	99,843,024	107,491,761
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	16,893,545	23,325,565
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)	64,664,635	60,766,913
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶1,900,359		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	29,980,481	31,348,477
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	111,538,661	115,440,955
19	Revenue less expenses Subtract line 18 from line 12	-11,695,637	-7,949,194

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	104,666,260	165,975,416
21	Total liabilities (Part X, line 26)	33,489,736	75,481,399
22	Net assets or fund balances Subtract line 21 from line 20	71,176,524	90,494,017

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 — 2015-05-12 Date

▶ BRUCE EDWARDS VP & CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
DEBRA HEISKALA				P00649485

Firm's name ▶ ERNST & YOUNG US LLP — Firm's EIN ▶

Firm's address ▶ 4370 LA JOLLA VILLAGE DR STE 500
SAN DIEGO, CA 92122 — Phone no

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

4a (Code) (Expenses $ 78,499,779 including grants of $ 23,325,565) (Revenue $ 101,198,332)

THE UNIVERSITY PROVIDES HIGHER EDUCATION SERVICES TO APPROXIMATELY 7,000 STUDENTS GRANTS ARE PRIMARILY MERIT AND NEED-BASED SCHOLARSHIPS PROVIDED TO STUDENTS

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** ▶ 78,499,779

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* (see instructions)?	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, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8	Yes	
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
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	Yes	
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 and XII*	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 and XII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13	Yes	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	Yes	
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15	Yes	
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	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	Yes	
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 hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**	Yes	
22	Did the organization report more than $5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	**24a**	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		No
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**		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		No
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	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If so, complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	**27**		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
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**	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? *If "Yes," complete Schedule L, Part IV*	**28c**	Yes	
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**	Yes	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**	Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**	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 11b 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 or note to any line in this Part V . . . . . ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	5,359		
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	1,962			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			2b	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			3b	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a	Yes	
b	If "Yes," enter the name of the foreign country ▶ CJ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a	Yes	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b	Yes	
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	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	Yes	
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 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	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** 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?			14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		

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

Check if Schedule O contains a response or note to any line in this Part VI . . . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	**1a**	18		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	13		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			**2** Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .			**3**	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			**4** Yes	
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .			**5**	No
6	Did the organization have members or stockholders?			**6**	No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			**7a**	No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			**7b**	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?			**8a** Yes	
b	Each committee with authority to act on behalf of the governing body?			**8b** Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*			**9**	No

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

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

Section C. Disclosure

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

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

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

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

▶BRUCE EDWARDS 1164 BISHOP STREET SUITE 800
HONOLULU, HI 96813 (808) 356-5256

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

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☑

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CONRAD W HEWITT TRUSTEE	5 0 0 0	X						0	0	0
(2) RICHARD C HUNTER TRUSTEE	5 0 0 0	X						0	0	0
(3) VIOLET S LOO TRUSTEE	5 0 0 0	X						0	0	0
(4) JAMES C POLK TRUSTEE	5 0 0 0	X						0	0	0
(5) JAMES S ROMIG TRUSTEE	5 0 0 0	X						0	0	0
(6) MICHELE K SAITO TRUSTEE	5 0 0 0	X						0	0	0
(7) LILY S SUN TRUSTEE	5 0 0 0	X						0	0	0
(8) RAYMOND P VARA JR TRUSTEE	5 0 0 0	X						0	0	0
(9) DR ALLEN L ZECHA TRUSTEE	5 0 0 0	X						0	0	0
(10) DR GEOFFREY BANNISTER TRUSTEE, PRESIDENT	40 0 0 0	X		X				500,534	0	47,689
(11) DR MICHAEL J CHUN TRUSTEE, CHAIR	5 0 0 0	X						0	0	0
(12) STEVEN K BAKER TRUSTEE, VICE CHAIR	5 0 0 0	X						0	0	0
(13) JAMES A AJELLO TRUSTEE, TREASURER	5 0 0 0	X						0	0	0
(14) CARLETON K L CHING TRUSTEE	5 0 0 0	X						0	0	0
(15) JOACHIM P COX TRUSTEE	5 0 0 0	X						0	0	0
(16) LAYLA J L DEDRICK TRUSTEE	5 0 0 0	X						0	0	0
(17) CHRISTINA D DOANE TRUSTEE	5 0 0 0	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) RADM FRED P GUSTAVSON USN RET TRUSTEE	5 0 0 0	X						0	0	0
(19) MATTHEW LIAO-TROTH PROVOST & VP ACADEMIC AFFAIRS	40 0 0 0			X				143,144	0	30,717
(20) CECILIA MINALGA INTERIM CFO	40 0 0 0			X				290,307	0	0
(21) BRUCE EDWARDS VICE PRESIDENT & CFO	40 0 0 0			X				0	0	0
(22) JANET S KLOENHAMER SEC, EVP & GEN'L COUNSEL	40 0 0 0			X				270,341	0	50,525
(23) DEBORAH F CROWN DEAN, BUSINESS ADMINISTRATION	40 0 0 0				X			253,279	0	42,572
(24) SCOTT HAYASHI MGR, CAPITAL PROJECTS	40 0 0 0				X			216,535	0	2,558
(25) MARY ELLEN MCGILLAN VP, ALUMNI UNIV RELATIONS	40 0 0 0					X		278,410	0	49,175
(26) TODD H SIMMONS VP, MARKETING-COMMUNICATIONS	40 0 0 0					X		230,567	0	34,399
(27) DR ANDREW BRITTAIN ASSOCIATE PROFESSOR	40 0 0 0					X		230,324	0	52,952
(28) SHARON BLANTON VP & CIO	40 0 0 0					X		226,945	0	39,526
(29) DEBORAH NAKASHIMA AVP, STUDENT AFFAIRS	40 0 0 0					X		213,782	0	15,308
(30) WILLIAM KLINE FORMER VP & CFO	0 0 0 0						X	126,415	0	28,509
1b Sub-Total . . . . . ▶										
c Total from continuation sheets to Part VII, Section A . . . . ▶										
d Total (add lines 1b and 1c) . . . . . ▶								2,980,583	0	393,930

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 82

			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**	Yes	
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *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 or individual 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 Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
SODEXO INC, dept 880328 LOS ANGELES CA 90088	FOOD SERVICE MTGT	764,857
WKF INC, PO BOX 31000 HONOLULU HI 968495484	RENT & MGMT SVCS	1,397,624
FINANCE FACTORS LTD, PO BOX 1300 HONOLULU HI 968071300	RENT & MGMT SVCS	1,324,186
DEG LLC, 1132 BISHOP ST SUITE 2305 HONOLULU HI 96813	RENT & MGMT SVCS	1,178,106
NIU PIA LAND COMPANY LTD, PO BOX 1300 HONOLULU HI 968071300	RENT & MGMT SVCS	980,192

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 49

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . .	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c	0			
	d	Related organizations . . .	1d				
	e	Government grants (contributions)	1e	2,323,238			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,152,307			
	g	Noncash contributions included in lines 1a-1f $		15,946			
	h	**Total.** Add lines 1a-1f . . . . . ▶		3,475,545			
Program Service Revenue			Business Code				
	2a	TUITION & FEES	611710	99,440,782	99,440,782	0	0
	b	FEES/CONTRACTS FROM GOV'T	611710	247,777	247,777	0	0
	c	RESEARCH & TRAINING	541700	1,398,651	1,398,651	0	0
	d	BY-PRODUCT SALES	900099	36,035	36,035	0	0
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f . . . . . ▶		101,123,245			
	3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		893,214			893,214
	4	Income from investment of tax-exempt bond proceeds . . ▶		107,843			107,843
	5	Royalties . . . . . ▶		0			

		(i) Real	(ii) Personal				
	6a	Gross rents	3,887,009					
	b	Less rental expenses	4,955,560					
	c	Rental income or (loss)	-1,068,551	0				
	d	Net rental income or (loss) . . . . . ▶			-1,068,551			-1,068,551

		(i) Securities	(ii) Other				
	7a	Gross amount from sales of assets other than inventory	19,561,304					
	b	Less cost or other basis and sales expenses	18,840,883					
	c	Gain or (loss)	720,421					
	d	Net gain or (loss) . . . . . ▶			720,421			720,421
Other Revenue	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18 . .	a	40,122				
	b	Less direct expenses . . .	b	52,464				
	c	Net income or (loss) from fundraising events . . ▶			-12,342			-12,342
	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	418,452				
	b	Less cost of goods sold . .	b	341,396				
	c	Net income or (loss) from sales of inventory . . ▶			77,056	75,087	1,969	
	Miscellaneous Revenue		Business Code					
	11a	PARKING FEES	900099		1,641,284	0	1,295,513	345,771
	b	ATHLETIC REVENUE	900099		140,053	0	9,954	130,099
	c	CLUB REVENUE	900099		29,543	0	0	29,543
	d	All other revenue			364,450	0	32,117	332,333
	e	**Total.** Add lines 11a–11d . . . . . ▶			2,175,330			
	12	**Total revenue.** See Instructions . . . . . ▶			107,491,761	101,198,332	1,339,553	1,478,331

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	136,769	136,769		
2 Grants and other assistance to individuals in the United States See Part IV, line 22	23,170,976	23,170,976		
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	17,820	17,820		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	2,372,602	802,509	1,570,093	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)	124,266	124,266	0	0
7 Other salaries and wages	46,341,981	36,851,742	8,250,230	1,240,009
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,990,897	3,638,574	352,323	0
9 Other employee benefits	3,899,334	1,964,797	1,580,899	353,638
10 Payroll taxes	4,037,833	2,825,453	1,212,380	0
11 Fees for services (non-employees)				
a Management	68,982	0	68,982	0
b Legal	789,201	11,860	777,341	0
c Accounting	298,948	0	298,948	0
d Lobbying	0	0	0	0
e Professional fundraising services See Part IV, line 17	0			0
f Investment management fees	152,484	0	152,484	0
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	4,483,996	1,144,814	3,231,043	108,139
12 Advertising and promotion	957,509	421,737	437,249	98,523
13 Office expenses	3,193,600	1,655,566	1,467,053	70,981
14 Information technology	3,736,239	16,743	3,719,496	0
15 Royalties . .	0	0	0	0
16 Occupancy	6,082,230	121,352	5,954,697	6,181
17 Travel	1,765,178	1,559,455	194,127	11,596
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19 Conferences, conventions, and meetings	517,242	365,512	141,222	10,508
20 Interest	832,757	168	832,392	197
21 Payments to affiliates	0	0	0	0
22 Depreciation, depletion, and amortization	2,817,787	1,848,897	968,890	0
23 Insurance	921,195	120,558	800,637	0
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a STUDENT RECRUITMENT	1,101,268	984,008	117,231	29
b PROVISION FOR DOUBTFUL ACCTS	1,080,716		1,080,716	
c INSTRUCTIONAL MEDIA A/V	417,353	417,353		
d PARKING EXPENSE	368,448		368,448	
e All other expenses	1,763,344	298,850	1,463,936	558
25 **Total functional expenses.** Add lines 1 through 24e	115,440,955	78,499,779	35,040,817	1,900,359
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)	0			

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		0	1	1,400
	2	Savings and temporary cash investments		1,834,369	2	35,639,232
	3	Pledges and grants receivable, net		283,534	3	478,805
	4	Accounts receivable, net		3,564,608	4	5,480,578
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		0	5	0
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		0	6	0
	7	Notes and loans receivable, net		3,006,539	7	2,968,244
	8	Inventories for sale or use		754,490	8	39,864
	9	Prepaid expenses and deferred charges		659,073	9	459,149
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 81,287,352			
	b	Less accumulated depreciation	10b 37,565,270	23,922,244	10c	43,722,082
	11	Investments—publicly traded securities		31,008,707	11	35,693,914
	12	Investments—other securities See Part IV, line 11		29,060,957	12	28,204,910
	13	Investments—program-related See Part IV, line 11		0	13	0
	14	Intangible assets		10,567,179	14	10,167,334
	15	Other assets See Part IV, line 11		4,560	15	3,119,904
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		104,666,260	16	165,975,416
Liabilities	17	Accounts payable and accrued expenses		10,835,793	17	15,250,392
	18	Grants payable		0	18	0
	19	Deferred revenue		3,540,883	19	3,304,335
	20	Tax-exempt bond liabilities		0	20	42,311,158
	21	Escrow or custodial account liability Complete Part IV of Schedule D		0	21	0
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		0	22	0
	23	Secured mortgages and notes payable to unrelated third parties		10,000,000	23	10,000,000
	24	Unsecured notes and loans payable to unrelated third parties		4,200,000	24	100,000
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		4,913,060	25	4,515,514
	26	**Total liabilities.** Add lines 17 through 25		33,489,736	26	75,481,399
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		59,207,619	27	76,327,476
	28	Temporarily restricted net assets		7,361,642	28	9,363,494
	29	Permanently restricted net assets		4,607,263	29	4,803,047
		Organizations that do not follow SFAS 117 (ASC 958), 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		71,176,524	33	90,494,017
	34	Total liabilities and net assets/fund balances		104,666,260	34	165,975,416

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12)	1	107,491,761
2	Total expenses (must equal Part IX, column (A), line 25)	2	115,440,955
3	Revenue less expenses Subtract line 2 from line 1	3	-7,949,194
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	71,176,524
5	Net unrealized gains (losses) on investments	5	8,061,474
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	19,205,213
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	90,494,017

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☑

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ 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
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
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	Yes	
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	Yes	

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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.**
▶ **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Hawaii Pacific University

Employer identification number
99-0113930

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 described in **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 - Non-functionally integrated

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 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?		**(v)** Did you notify the organization in col **(i)** of your support?		**(vi)** Is the organization in col **(i)** organized in the U S ?		**(vii)** Amount of monetary support
			Yes	**No**	**Yes**	**No**	**Yes**	**No**	
Total									

Part II **Support Schedule for Organizations Described in Sections 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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
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 2013 (line 6, column (f) divided by line 11, column (f)) **14**

15 Public support percentage for 2012 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2013.** 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—2012.** If the organization did not check a 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—2013.** 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—2012.** 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 Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
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						
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						
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						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
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)						

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 2013 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2013** (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from **2012** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2013.** 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—2012.** 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.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test		
Return Reference	Explanation	

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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, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions. ▶ Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Hawaii Pacific University

Employer identification number
99-0113930

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

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

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

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

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

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

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

		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, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ 0

(ii) Assets included in Form 990, Part X ▶ $ 118,350

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

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

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

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

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

- a ☑ Public exhibition
- b ☑ Scholarly research
- 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 XIII

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

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

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

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

		Amount
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 XIII Check here if the explanation has been provided in Part XIII . . . . . ☐

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

		(a) Current year	(b) Prior year	b (c) Two years back	(d) Three years back	(e) Four years back
1a	Beginning of year balance	64,442,544	55,301,634	76,494,236	66,019,086	60,623,110
b	Contributions	213,784	67,433	109,842	82,613	113,118
c	Net investment earnings, gains, and losses	9,789,252	7,121,307	-4,769,503	10,434,232	6,278,087
d	Grants or scholarships					
e	Other expenditures for facilities and programs	5,996,613	2,986,413	16,532,941	41,695	995,229
f	Administrative expenses					
g	End of year balance	68,448,967	59,503,961	55,301,634	76,494,236	66,019,086

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

- a Board designated or quasi-endowment ▶ 82 508 %
- b Permanent endowment ▶ 7 017 %
- c Temporarily restricted endowment ▶ 10 476 %

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

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

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

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

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		272,000		272,000
b Buildings		23,594,462	8,557,261	15,037,201
c Leasehold improvements		27,826,661	14,401,817	13,424,844
d Equipment		17,729,662	14,484,314	3,245,348
e Other		11,864,567	121,878	11,742,689
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				43,722,082

Part VII **Investments—Other Securities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests	11,886,065	F
(3) Other		
(A) 1607 CAPITAL INT'L EQUITY	10,894,952	F
(B) BRANDYWINE GLOBAL INVESTMENT	1,954,843	F
(C) ACADIAN EMERGING MARKETS	3,469,050	F
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶	28,204,910	

Part VIII **Investments—Program Related.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX **Other Assets.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	

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

1 (a) Description of liability	(b) Book value
Federal income taxes	0
CAPITAL LEASE OBLIGATION	536,022
FEDERAL STUDENT LOAN OBLIGATION	3,979,492
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	4,515,514

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

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

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

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

Part XIII Supplemental Information

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

Return Reference	Explanation
SCHEDULE D, PART III, LINE 4	COLLECTIONS OF ART AND HISTORICAL TREASURES THE PACIFIC ISLAND ART AND ARTIFACT COLLECTION CONSISTS OF APPROXIMATELY 400 CULTURALLY SIGNIFICANT PIECES THE COLLECTION WILL BE DISPLAYED THROUGHOUT THE UNIVERSITY CAMPUSES AND WILL BE AVAILABLE FOR PUBLIC VIEWING ONCE DISPLAY LOCATIONS ARE IDENTIFIED THE COLLECTION WILL ENRICH THE KNOWLEDGE OF MANY PACIFIC ISLAND CULTURES, HISTORIES AND CUSTOMS THROUGH THE STUDY OF THE ART AND ARTIFACTS
SCHEDULE D, PART V, LINE 1A	BEGINNING OF YEAR BALANCE 2012 YEAR END BALANCE 59,503,961 ADJUSTMENT - OCEANIC INSTITUTE 4,938,583 ---------- 2013 BEGINNING YEAR BALANCE 64,442,544
SCHEDULE D, PART V, LINE 4	INTENDED USE OF ENDOWMENT FUND HAWAI`I PACIFIC UNIVERSITY ENDOWMENT FUND INCLUDES QUASI, TEMPORARILY RESTRICTED AND PERMANENTLY RESTRICTED ENDOWMENT FUNDS THE UNIVERSITY HAS ADOPTED INVESTMENT AND DISTRIBUTION POLICIES FOR ENDOWMENT ASSETS TO SUPPORT THE CURRENT AND FUTURE OPERATIONS OF THE UNIVERSITY WITH A STREAM OF RELATIVELY PREDICTABLE, STABLE AND CONSTANT EARNINGS AND TO PRESERVE AND ENHANCE THE PURCHASING POWER OF THE ENDOWMENT ASSETS THE PRIMARY INVESTMENT OBJECTIVE OF THE ENDOWMENT ASSETS IS TO ATTAIN AN AVERAGE ANNUAL REAL TOTAL RETURN (NET OF INVESTMENT MANAGEMENT FEES AND AFTER INFLATION) IN EXCESS OF THE SPENDING RATE OVER THE LONG TERM, DEFINED AS ROLLING THREE-YEAR PERIODS, AND TO OUT PERFORM THE MEDIAN ENDOWMENT WITHIN A UNIVERSE OF OTHER SIMILARLY-ENDOWED UNIVERSITIES THE DISTRIBUTION POLICY FOR THE UNIVERSITY IS SET AT THE RATE OF 4 5% OF THE AVERAGE ENDING MARKET VALUES OF THE INVESTMENT PORTFOLIO FOR THE TWELVE QUARTERS

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

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SCHEDULE E (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

▶Complete if the organization answered "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.
▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule E (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Hawaii Pacific University

Employer identification number
99-0113930

Part I

			YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1	Yes	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	Yes	
3	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe If "No," please explain If you need more space use Part II	3	Yes	
4	Does the organization maintain the following?			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	Yes	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	Yes	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	Yes	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	Yes	
	If you answered "No" to any of the above, please explain If you need more space, use Part II			
5	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	5a		No
b	Admissions policies?	5b		No
c	Employment of faculty or administrative staff?	5c		No
d	Scholarships or other financial assistance?	5d		No
e	Educational policies?	5e		No
f	Use of facilities?	5f		No
g	Athletic programs?	5g		No
h	Other extracurricular activities?	5h		No
	If you answered "Yes" to any of the above, please explain If you need more space, use Part II			
6a	Does the organization receive any financial aid or assistance from a governmental agency?	6a	Yes	
b	Has the organization's right to such aid ever been revoked or suspended?	6b		No
	If you answered "Yes" to either line 6a or line 6b, explain on Part II			
7	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II	7	Yes	

Part II Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable Also complete this part to provide any other additional information (see instructions)

Return Reference	Explanation
SCHEDULE E, PART I, LINE 3	NONDISCRIMINATION POLICY HAWAI`I PACIFIC UNIVERSITY MEETS THE REQUIREMENTS OF REV PROC 75-50 PUBLICITY REQUIREMENTS BY MEETING THE 4 03(2)(B) EXCEPTION WHICH STATES "IF A SCHOOL CUSTOMARILY DRAWS A SUBSTANTIAL PERCENTAGE OF ITS STUDENTS NATIONWIDE OR WORLDWIDE FROM A LARGE GEOGRAPHIC SECTION OR SECTIONS OF THE UNITED STATES AND FOLLOWS A RACIALLY NONDISCRIMINATORY POLICY AS TO STUDENTS, THE PUBLICITY REQUIREMENT MAY BE SATISFIED BY COMPLYING WITH SECTION 4 02, SUPRA SUCH A SCHOOL MAY DEMONSTRATE THAT IT FOLLOWS A RACIALLY NONDISCRIMINATORY POLICY WITHIN THE MEANING OF THE PRECEDING SENTENCE EITHER BY SHOWING THAT IT CURRENTLY ENROLLS STUDENTS OF RACIAL MINORITY GROUPS IN MEANINGFUL NUMBERS OR, WHEN MINORITY STUDENTS ARE NOT ENROLLED IN MEANINGFUL NUMBERS, THAT ITS PROMOTIONAL ACTIVITIES AND RECRUITING EFFORTS IN EACH GEOGRAPHIC AREA WERE REASONABLY DESIGNED TO INFORM STUDENTS OF ALL RACIAL SEGMENTS IN THE GENERAL COMMUNITIES WITHIN THE AREA OF THE AVAILABILITY OF THE SCHOOL THE QUESTION WHETHER A SCHOOL SATISFIES THE PRECEDING SENTENCE WILL BE DETERMINED ON THE BASIS OF THE FACTS AND CIRCUMSTANCES OF EACH CASE" HAWAI`I PACIFIC UNIVERSITY CUSTOMARILY DRAWS STUDENTS FROM HAWAI`I, NATIONWIDE AND GLOBALLY AND FOLLOWS A RACIALLY NONDISCRIMINATORY POLICY AS TO STUDENTS THE UNIVERSITY CURRENTLY ENROLLS STUDENTS OF RACIAL MINORITY GROUPS IN MEANINGFUL NUMBERS THE RACIAL MAKEUP OF ENROLLED STUDENTS ACCORDING TO IPEDS CATEGORIES IS AS FOLLOWS AMERICAN INDIAN OR ALASKA NATIVE 1%, ASIAN/NATIVE HAWAIIAN/PACIFIC ISLANDER 18%, BLACK OR AFRICAN AMERICAN 6%, HISPANIC/LATINO 13%, WHITE 29%, NON-RESIDENT ALIEN 14%, AND TWO OR MORE RACES/OTHER/UNKNOWN 19% THE UNIVERSITY COMPLIED WITH ALL ASPECTS OF REV PROC 75-50, SECTIONS 4 01 THROUGH 4 05 SPACE PERMITTING, PRINT ADVERTISING AND BROCHURES INCLUDE THE FOLLOWING STATEMENT "HAWAI`I PACIFIC UNIVERSITY IS AN EQUAL OPPORTUNITY/AFFIRMATIVE ACTION INSTITUTION THAT PROHIBITS DISCRIMINATION AGAINST, AND HARASSMENT OF, ANY PERSON ON THE BASIS OF RACE, COLOR, NATIONAL ORIGIN, RELIGION, SEXUAL ORIENTATION, AGE, ANCESTRY, MARITAL STATUS, DISABILITY, ARREST AND COURT RECORD, OR VETERAN STATUS SEX DISCRIMINATION INCLUDES SEXUAL HARASSMENT AND SEXUAL ASSAULT FOR MORE INFORMATION ON HOW TO REPORT DISCRIMINATION TO HPU, PLEASE GO TO WWW HPU EDU/STUDENTLIFE AND CLICK ON THE LINK TO THE STUDENT HANDBOOK " WHERE SPACE DOES NOT PERMIT THE LONG VERSION, A SHORTER VERSION IS USED "HAWAI`I PACIFIC UNIVERSITY ADMITS STUDENTS OF ANY RACE, COLOR, NATIONAL AND ETHNIC ORIGIN, RELIGION, GENDER, AGE, ANCESTRY, MARITAL STATUS, SEXUAL ORIENTATION, VETERAN STATUS AND DISABILITY "
SCHEDULE E, PART I, LINE 6A	FINANCIAL AID OR ASSISTANCE FROM A GOVERNMENT AGENCY HAWAI`I PACIFIC UNIVERSITY PARTICIPATES IN UNITED STATES DEPARTMENT OF EDUCATION FINANCIAL AID PROGRAMS AND OTHER GOVERNMENT GRANT PROGRAMS FUNDING RESEARCH AND TEACHING

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SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule F (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Hawaii Pacific University

Employer identification number
99-0113930

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ **Yes** ☐ **No**

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activites per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) See Add'l Data					
(2)					
(3)					
(4)					
(5)					
3a Sub-total		37			28,753,498
b Total from continuation sheets to Part I					
c **Totals** (add lines 3a and 3b)		37			28,753,498

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than $5,000. Part II can be duplicated if additional space is needed.

1 **(a)** Name of organization	**(b)** IRS code section and EIN (if applicable)	**(c)** Region	**(d)** Purpose of grant	**(e)** Amount of cash grant	**(f)** Manner of cash disbursement	**(g)** Amount of non-cash assistance	**(h)** Description of non-cash assistance	**(i)** Method of valuation (book, FMV, appraisal, other)
(1)		East Asia and the Pacific		17,820	check			
(2)								
(3)								
(4)								

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . ▶ 1

3 Enter total number of other organizations or entities . . . . . ▶ 0

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

1	Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*	☐ Yes	☑ No
2	Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)*	☐ Yes	☑ No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*	☑ Yes	☐ No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*	☐ Yes	☑ No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*	☐ Yes	☑ No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).*	☐ Yes	☑ No

Part V **Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

990 Schedule F, Supplemental Information

Return Reference	Explanation
SCHEDULE F, PART I, LINE 2	SUBCONTRACTING POLICIES AND PROCEDURES ARE USED TO MONITOR THE USE OF GRANT FUNDS

990 Schedule F, Supplemental Information

Return Reference	Explanation
SCHEDULE F, PART I, LINE 3 (F)	EXPLANATION OF EXPENDITURES RECRUITMENT EXPENSES INCLUDE TRAVEL FOR RECRUITERS, FEES FOR A GENTS AND FEES FOR PARTICIPATION IN COLLEGE RECRUITING FAIRS AND ADVERTISING FACULTY ONLI NE COURSE EXPENSES INCLUDE PAYMENTS TO FACULTY LIVING ABROAD WHO INSTRUCT ONLINE COURSES STUDY ABROAD EXPENSES INCLUDE TRAVEL AND EDUCATIONAL EXPENSES FOR STUDY ABROAD TRIPS CONF ERENCES AND CONSULTING EXPENSES INCLUDE TRAVEL, RELATED LABOR, MEETINGS AND SITE VISITS

990 Schedule F, Supplemental Information

Return Reference	Explanation
SCHEDULE F, PART I, LINE 3 (F)	METHOD USED TO ACCOUNT FOR EXPENDITURES THE ACCRUAL METHOD IS USED TO ACCOUNT FOR EXPENDIT URES WHICH ARE CARRIED ON THE BOOKS AND RECORDS OF THE UNIVERSITY

Additional Data

Software ID:
Software Version:
EIN: 99-0113930
Name: Hawaii Pacific University

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
Central America and the Caribbean			Investments, program-relate		28,204,910
East Asia and the Pacific		2	Program services	Recruitment	99,600
East Asia and the Pacific		20	Program services	Study Abroad	40,969

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
East Asia and the Pacific		5	Program services	Conferences & Consulti	142,488
Europe (Including Iceland and Greenland)		1	Program services	Recruitment	127,973
Europe (Including Iceland and Greenland)		2	Program services	Faculty Online Course	17,902

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
South Asia		1	Program services	Recruitment	72,288
South Asia		5	Program services	Conferences & Consulti	29,548
East Asia and the Pacific		1	Program Services	research Grant	17,820

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SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

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

▶ **Information about Schedule G (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Hawaii Pacific University

Employer identification number
99-0113930

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of non-government grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col **(i)**	**(vi)** Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total . . . . . ▶							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 SHARX HOF (event type)	(b) Event #2 APPAREL SALES (event type)	(c) Other events 1 (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	16,753	11,085	10,563	38,401
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)	16,753	11,085	10,563	38,401
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	20,898	6,748	5,092	32,738
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				(32,738)
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				5,663

Part III **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes % ☐ No	☐ Yes % ☐ No	☐ Yes % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain _____

11

Does the organization operate gaming activities with nonmembers? . . . . . ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . . ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in

a	The organization's facility	13a	%
b	An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ .....

Address ▶ .....

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____

c If "Yes," enter name and address of the third party

Name ▶ .....

Address ▶ .....

16 Gaming manager information

Name ▶ .....

Gaming manager compensation ▶ $ .....

Description of services provided ▶ .....

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ Yes ☐ No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Return Reference	Explanation

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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**

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Hawaii Pacific University

Employer identification number
99-0113930

Part I General Information on Grants and Assistance

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

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

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

(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) UNIVERSITY OF GUAM LAND GRANT UOG STA MANGILAO 96923 GQ	98-0032933	GOVT	10,880				
(2) UNIVERSITY OF HAWAII OFFICE OF RESEARCH SVCS 2530 DOLE HONOLULU,HI 968222303	99-6000354	GOVT	104,770				
(3) UNIVERSITY OF HAWAII HILO 1079 KALANIANAOLE AVE HILO,HI 96720	99-6000354	GOVT	21,119				

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

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

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) VARIOUS STUDENTS - FINANCIAL AID & SCHOLARSHIPS	3188	23,170,976			

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

Return Reference	Explanation
SCHEDULE I, PART I, LINE 2	PROCEDURES FOR MONITORING USE OF GRANTS HAWAI`I PACIFIC UNIVERSITY'S OFFICES OF FINANCIAL AID AND SCHOLARSHIPS OVERSEE FEDERAL AND UNIVERSITY GRANT, SCHOLARSHIP, LOAN AND WORK-STUDY PROGRAMS FEDERAL PROGRAMS ARE ADMINISTERED ACCORDING TO THE LAWS, RULES AND REGULATIONS ISSUED BY THE U S DEPARTMENT OF EDUCATION, THE U S DEPARTMENT OF HEALTH AND HUMAN SERVICES, OR OTHER GRANTING AGENCY UNIVERSITY SCHOLARSHIPS AND GRANTS ARE ADMINISTERED ACCORDING TO THE POLICIES AND PROCEDURES IMPLEMENTED BY THE FINANCIAL AID OFFICE TO SUPPORT THE UNIVERSITY'S ENROLLMENT PLAN THE OFFICES AWARD AID BASED ON THE FEDERAL FREE APPLICATION FOR FEDERAL STUDENT AID (FAFSA) AND SUPPORTING DOCUMENTATION TO VERIFY A STUDENT'S ELIGIBILITY FOR NEED BASED PROGRAMS AND SCHOLARSHIPS WHERE NEED IS A CRITERIA IN ADDITION, STUDENTS ARE REVIEWED BASED ON ACADEMIC AND TALENT QUALIFICATIONS FOR MERIT BASED SCHOLARSHIPS AND GRANTS IN AREAS SUCH AS DANCE, ATHLETICS, MUSIC, DEBATE AND OTHER AREAS PRESIDENT'S SCHOLARS SCHOLARSHIPS ARE AWARDED BASED ON MERIT, GRADE POINT AVERAGE AND RECOMMENDATIONS FINANCIAL AID AND THE SCHOLARSHIPS OFFICES MONITOR THE CONTINUED ELIGIBILITY OF STUDENTS FOR AWARDS OCEANIC INSTITUTE FOLLOWS ITS SUBCONTRACTING POLICIES AND PROCEDURES TO MONITOR THE USE OF GRANT FUNDS PROGRAM MANAGER, GRANT SPECIALIST AND CONTROLLER REVIEW ALL SUBCONTRACTOR INVOICES AND SUPPORTING RECEIPTS GRANT SPECIALIST COMPARES ACTUAL EXPENSES WITH BUDGETED EXPENSES AND REVIEWS SUPPORTING DOCUMENTS TO DETERMINE IF COSTS CLAIMED ARE ALLOWED, REASONABLE AND CONSISTENT WITH TECHNICAL PROGRESS

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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, line 23.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**
▶ **Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Hawaii Pacific University

Employer identification number
99-0113930

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 or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		No
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III			
	☑ 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**	Yes	
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
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**		No
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 Regulations 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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

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

Part III Supplemental Information

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

Return Reference	Explanation
SCHEDULE J, PART I, LINE 1A & 1B	COMPENSATION PROVIDED BY ORGANIZATION LISTED IN FORM 990, PART VII, SECTION D THE FOLLOWING EXECUTIVES RECEIVED FULLY TAXABLE HOUSING ALLOWANCE GEOFFREY BANNISTER, PRESIDENT $ 66,698 MATTHEW LIAO-TROTH, PROVOST & VP ACADEMIC AFFAIRS $ 4,000 SHARON BLANTON, VP & CIO $ 4,000 SOCIAL CLUB DUES WERE PAID FOR THE FOLLOWING EXECUTIVES GEOFFREY BANNISTER, PRESIDENT $ 9,205 JANET KLOENHAMER, EXEC VP ADMIN & GEN'L COUNSEL $ 3,872 100% OF SOCIAL CLUB USE IS TREATED AS BUSINESS USE
SCHEDULE J, PART I, LINE 1B	HEALTH/SOCIAL CLUB DUES THERE WAS NO WRITTEN POLICY REGARDING PAYMENT OF SOCIAL CLUB MEMBERSHIP DUES
SCHEDULE J, PART I, LINE 3	METHODS USED TO ESTABLISH PRESIDENT'S COMPENSATION ALL EXECUTIVE OFFICER COMPENSATION, INCLUDING THE PRESIDENT'S COMPENSATION, IS APPROVED ANNUALLY BY THE COMPENSATION COMMITTEE OF THE BOARD OF TRUSTEES BASED ON COMPARABLE COMPENSATION FROM SIMILAR INSTITUTIONS, AND REASONABLENESS OF EXECUTIVE COMPENSATION IS ASSESSED BY AN INDEPENDENT EXECUTIVE COMPENSATION CONSULTANT APPROVAL IS DOCUMENTED IN THE MINUTES OF THE COMPENSATION COMMITTEE
SCHEDULE J, PART I, LINE 4A	SEVERANCE PAYMENT OR CHANGE OF CONTROL PAYMENT MARY ELLEN MCGILLAN, VP, ALUMNI & UNIVERSITY RELATIONS, RECEIVED SEVERANCE PAYMENTS IN THE AMOUNT OF $44,200 DEBORAH NAKASHIMA, AVP STUDENT AFFAIRS, RECEIVED SEVERANCE PAYMENTS IN THE AMOUNT OF $122,461

Additional Data

Software ID:
Software Version:
EIN: 99-0113930
Name: Hawaii Pacific University

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				
DR GEOFFREY BANNISTER TRUSTEE, PRESIDENT	(I) (II)	404,500 0	0 0	96,034 0	27,203 0	20,486 0	548,223 0	0
MATTHEW LIAO-TROTH PROVOST & VP ACADEMIC AFFAIRS	(I) (II)	134,403 0	0 0	8,741 0	14,226 0	16,491 0	173,861 0	0 0
CECILIA MINALGA INTERIM CFO	(I) (II)	290,307 0	0 0	0 0	0 0	0 0	290,307 0	0 0
JANET S KLOENHAMER SEC, EVP & GEN'L COUNSEL	(I) (II)	261,406 0	0 0	8,935 0	30,686 0	19,839 0	320,866 0	0 0
DEBORAH F CROWN DEAN, BUSINESS ADMINISTRATION	(I) (II)	249,739 0	0 0	3,540 0	29,116 0	13,456 0	295,851 0	0 0
SCOTT HAYASHI MGR, CAPITAL PROJECTS	(I) (II)	210,000 0	0 0	6,535 0	1,980 0	578 0	219,093 0	0 0
MARY ELLEN MCGILLAN VP, ALUMNI UNIV RELATIONS	(I) (II)	226,328 0	0 0	52,082 0	25,480 0	23,695 0	327,585 0	0 0
TODD H SIMMONS VP, MARKETING-COMMUNICATIONS	(I) (II)	222,562 0	0 0	8,005 0	17,814 0	16,585 0	264,966 0	0 0
DR ANDREW BRITTAIN ASSOCIATE PROFESSOR	(I) (II)	222,644 0	0 0	7,680 0	26,511 0	26,441 0	283,276 0	0 0
SHARON BLANTON VP & CIO	(I) (II)	212,901 0	0 0	14,044 0	23,957 0	15,569 0	266,471 0	0 0
DEBORAH NAKASHIMA AVP, STUDENT AFFAIRS	(I) (II)	90,280 0	0 0	123,502 0	10,512 0	4,796 0	229,090 0	0 0
WILLIAM KLINE FORMER VP & CFO	(I) (II)	123,525 0	0 0	2,890 0	17,223 0	11,286 0	154,924 0	0 0

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Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Hawaii Pacific University

Employer identification number
99-0113930

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	STATE OF HAWAII DEPARTMENT OF BUDGET AND FINANCE	99-0266961	419800JA6	07-30-2013	42,317,997	SEE PART VI		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	0			
2	Amount of bonds legally defeased	0			
3	Total proceeds of issue	42,425,837			
4	Gross proceeds in reserve funds	3,553,961			
5	Capitalized interest from proceeds	1,167,104			
6	Proceeds in refunding escrows	0			
7	Issuance costs from proceeds	0			
8	Credit enhancement from proceeds	0			
9	Working capital expenditures from proceeds	0			
10	Capital expenditures from proceeds	12,793,420			
11	Other spent proceeds	0			
12	Other unspent proceeds	24,911,351			
13	Year of substantial completion				

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?		X						
15	Were the bonds issued as part of an advance refunding issue?		X						
16	Has the final allocation of proceeds been made?		X						
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?	X							
2	Are there any lease arrangements that may result in private business use of bond-financed property?	X							

Part III Private Business Use *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?	X							
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X							
c	Are there any research agreements that may result in private business use of bond-financed property?		X						
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	0 %							
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶	0 %							
6	Total of lines 4 and 5	0 %							
7	Does the bond issue meet the private security or payment test?		X						
8a	Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?		X						
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?	X							

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T?		X						
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?	X							
b	Exception to rebate?		X						
c	No rebate due?		X						
	If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?		X						
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b	Name of provider	0							
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was the hedge terminated?								

Part IV Arbitrage *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?	X							
b	Name of provider	BAYERISCHE LANDESBAN							
c	Term of GIC		9 8						
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?	X							
6	Were any gross proceeds invested beyond an available temporary period?		X						
7	Has the organization established written procedures to monitor the requirements of section 148?	X							

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X							

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

Return Reference	Explanation
SCHEDULE K, PART I, LINE A, COLUMN (F)	ACQUISITION, CONSTRUCTION AND RENOVATION OF CERTAIN EDUCATIONAL AND RELATED FACILITIES OF THE INSTITUTION

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Schedule L (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Hawaii Pacific University

Employer identification number
99-0113930

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) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected? Yes	No

2 Enter the amount of tax incurred by 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-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization? To	From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	No	(h) Approved by board or committee? Yes	No	(i) Written agreement? 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 assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) BANK OF HAWAII	SEE PART V	224,523	BANKING SERVICES		No
(2) FIRST HAWAIIAN BANK	SEE PART V	145,275	BANKING SERVICES (AGGREGATE)		No
(3) FARMERS INSURANCE HAWAII INC	SEE PART V	302,642	INSURANCE (AGGREGATE)		No
(4) UIO IN SARA LIAO-TROTH	SEE PART V	44,718	EMPLOYEE COMPENSATION		No

Part V Supplemental Information

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

Return Reference	Explanation
SCHEDULE L, PART IV, COLUMN (D)	BUSINESS TRANSACTIONS WITH RELATED PERSONS BANK OF HAWAII PROVIDES BANKING SERVICES TO HAWAI`I PACIFIC UNIVERSITY TRUSTEE JAMES POLK IS AN OFFICER TRUSTEES MICHAEL CHUN AND RAYMOND VARA SERVE ON THE BOARD OF DIRECTORS FIRST HAWAIIAN BANK PROVIDES BANKING SERVES TO HAWAI`I PACIFIC UNIVERSITY A FAMILY MEMBER OF TRUSTEE CHRISTINA DOANE SERVES ON THE BOARD OF DIRECTORS FARMERS INSURANCE HAWAII, INC PROVIDES WORKER'S COMPENSATION INSURANCE TO HAWAI'I PACIFIC UNIVERSITY TRUSTEE MICHELE SAITO WAS AN OFFICER UIO IN SARA LIAO-TROTH IS A FAMILY MEMBER OF OFFICER MATTHEW LIAO-TROTH, PROVOST & VP ACADEMIC AFFAIRS UIO IN SARA LIAO-TROTH RECEIVES COMPENSATION AS AN EMPLOYEE OF HAWAI'I PACIFIC UNIVERSITY

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Hawaii Pacific University

Employer identification number
99-0113930

Return Reference	Explanation
FORM 990, PART III, LINE 1	DESCRIPTION OF ORGANIZATION'S MISSION HAWAI`I PACIFIC UNIVERSITY IS AN INTERNATIONAL LEARNING COMMUNITY SET IN THE RICH CULTURAL CONTEXT OF HAWAI`I STUDENTS FROM AROUND THE WORLD JOIN US FOR AN AMERICAN EDUCATION BUILT ON A LIBERAL ARTS FOUNDATION OUR INNOVATIVE UNDERGRADUATE AND GRADUATE PROGRAMS ANTICIPATE THE CHANGING NEEDS OF THE COMMUNITY AND PREPARE OUR GRADUATES TO LIVE, WORK, AND LEARN AS ACTIVE MEMBERS OF A GLOBAL SOCIETY THE UNIVERSITY IS A CO-EDUCATIONAL AND INDEPENDENT UNIVERSITY COMPRISED OF THREE CAMPUSES ON THE ISLAND OF OAHU, THE DOWNTOWN HONOLULU CAMPUS, THE WINDWARD HAWAI`I LOA CAMPUS AND THE OCEANIC INSTITUTE GRADUATE AND UNDERGRADUATE PROGRAMS ARE OFFERED AT THE WINDWARD HAWAI`I LOA CAMPUS AND AT THE HONOLULU DOWNTOWN CAMPUS IN ADDITION TO THE THREE MAIN CAMPUSES, THE UNIVERSITY DELIVERS SELECT DEGREE PROGRAMS AT MILITARY INSTALLATIONS AROUND OAHU

Return Reference	Explanation
FORM 990, PART III, LINE 2	DESCRIPTION OF NEW SERVICES ON JANUARY 1, 2014, FOLLOWING APPROVAL FROM THE GOVERNING BOARDS OF THE UNIVERSITY AND OCEANIC INSTITUTE, THE INSTITUTE WAS MERGED WITH THE UNIVERSITY PRIOR TO THE MERGER, THE UNIVERSITY HELD A CONTROLLING INTEREST IN THE INSTITUTE THROUGH CONTROL VIA MAJORITY REPRESENTATION OF THE INSTITUTE'S BOARD OF TRUSTEES AND SIGNIFICANT FINANCIAL INFLUENCE. OCEANIC INSTITUTE'S MOST SIGNIFICANT ACTIVITIES ARE THE ADVANCEMENT AND EXTENSION OF RESEARCH IN ALL FIELDS AND AREAS OF MARINE SCIENCES

Return Reference	Explanation
FORM 990, PART VI, LINE 1A	DELEGATED AUTHORITY TO EXECUTIVE COMMITTEE DURING INTERVALS BETWEEN MEETINGS OF THE BOARD, AND SUBJECT TO SUCH LIMITATIONS AS MAY BE REQUIRED BY LAW OR SPECIFICALLY IMPOSED BY ACTIONS OF THE BOARD, THE EXECUTIVE COMMITTEE SHALL HAVE AND MAY EXERCISE ALL OF THE POWERS OF THE CORPORATION AND DELEGATE TO OTHER COMMITTEES SUCH OF ITS POWERS AND DUTIES AS IT DEEMS APPROPRIATE. THE OFFICERS OF THE BOARD, WHO ARE ALSO TRUSTEES, AND THE CHAIRS OF THE STANDING COMMITTEES, CONSTITUTE THE EXECUTIVE COMMITTEE. THE CHAIR OF THE BOARD SERVES AS THE CHAIR OF THE EXECUTIVE COMMITTEE. THE SECRETARY OF THE BOARD SERVES AS THE SECRETARY OF THE EXECUTIVE COMMITTEE. DURING THE TAX YEAR, THE EXECUTIVE COMMITTEE DID EXERCISE ITS AUTHORITY TO ACT ON BEHALF OF THE BOARD ON TWO OCCASIONS. THE EXECUTIVE COMMITTEE, WITH THE APPROPRIATE AUTHORITY, APPROVED A RESOLUTION TO ALLOW ADDITIONAL EXPENDITURES FROM THE QUASI-ENDOWMENT FUND AND APPROVED A RESOLUTION FOR ISSUANCE OF A SPECIAL PURPOSE REVENUE BOND

Return Reference	Explanation
FORM 990, PART VI, LINE 2	RELATIONSHIPS BETWEEN OFFICERS, DIRECTORS, TRUSTEES OR KEY EMPLOYEES TRUSTEES JAMES POLK, MICHAEL CHUN, AND RAYMOND VARA HAVE A BUSINESS RELATIONSHIP

Return Reference	Explanation
FORM 990, PART VI, LINE 4	SIGNIFICANT CHANGES IN GOVERNING DOCUMENTS THE BY LAWS WERE MODIFIED TO 1- CLARIFY UNIVERSITY OFFICERS SUBJECT TO APPOINTMENT BY THE BOARD 2- ADD THE POSITION OF EXECUTIVE VICE PRESIDENT FOR ADMINISTRATION TO UNIVERSITY OFFICERS 3- CHANGE QUORUM REQUIREMENTS FOR BOARD COMMITTEES EXCEPT FOR THE EXECUTIVE COMMITTEE

Return Reference	Explanation
FORM 990, PART VI, LINE 11B	PROCESS USED BY MANAGEMENT &/OR GOVERNING BODY TO REVIEW 990 FORM 990 AND SUPPORTING WORK-PAPERS ARE PREPARED AND REVIEWED INTERNALLY THEN SENT TO AN EXTERNAL TAX ACCOUNTING FIRM FOR REVIEW AND PREPARATION OF THE FORM 990 RETURNS AFTER ANY PROPOSED ADJUSTMENTS, THE FORMS ARE REVIEWED BY STAFF AND MANAGEMENT, INCLUDING AN OFFICER OF THE ORGANIZATION THE FINAL FORM 990 IS THEN REVIEWED BY THE AUDIT COMMITTEE OF THE BOARD THE AUDIT COMMITTEE APPROVES THE FORM 990 PRIOR TO FILING, WHICH APPROVAL WILL BE DOCUMENTED IN THE COMMITTEE MINUTES THE FORM 990 WILL BE MADE AVAILABLE TO ALL TRUSTEES PRIOR TO FILING

Return Reference	Explanation
FORM 990 PART VI, LINE 12C	DESCRIPTION OF PROCESS TO MONITOR TRANSACTIONS FOR CONFLICT OF INTEREST CONFLICT OF INTEREST POLICY IS SET FORTH IN THE BYLAWS AS FOLLOWS EACH TRUSTEE IS REQUIRED TO COMPLETE A CONFLICT OF INTEREST QUESTIONNAIRE ANNUALLY DISCLOSING ACTUAL OR POTENTIAL CONFLICTS OF INTEREST FOR REVIEW BY THE AUDIT COMMITTEE OF THE BOARD OF TRUSTEES TRUSTEES WITH ANY ACTUAL OR POTENTIAL CONFLICTS MAY NOT VOTE ON MATTERS WITH WHICH THEY MAY HAVE A CONFLICT OFFICERS AND EMPLOYEES ARE REQUIRED TO DISCLOSE ANNUALLY AND WHENEVER APPROPRIATE, ACTUAL AND POTENTIAL CONFLICTS OF INTEREST ALL CONFLICTS ARE RESOLVED IN ACCORDANCE WITH HAWAI`I PACIFIC UNIVERSITY'S WRITTEN CONFLICT OF INTEREST POLICIES

Return Reference	Explanation
FORM 990, PART VI, LINES 15A & 15B	OFFICES AND POSITIONS FOR WHICH PROCESS WAS USED AND YEAR PROCESS BEGAN LINE 15A THE COMPENSATION COMMITTEE OF THE BOARD OF TRUSTEES EVALUATED THE PRESIDENT'S COMPENSATION ON A SURVEY OF COMPARABLE INSTITUTIONS OBTAINED FROM AN INDEPENDENT EXECUTIVE COMPENSATION CONSULTING FIRM SPECIALIZING IN HIGHER EDUCATION THE COMPENSATION COMMITTEE REVIEWED THE ANALYSIS IN RELATION TO ITS COMPENSATION PHILOSOPHY, BOARD EXPECTATIONS AND ANY ADJUSTMENTS RECOMMENDED APPROVAL WAS DOCUMENTED IN THE MINUTES OF THE COMPENSATION COMMITTEE LINE 15B THE COMPENSATION COMMITTEE OF THE BOARD OF TRUSTEES EVALUATED AND APPROVED THE EXECUTIVE COMPENSATION OF THE PRESIDENT AND OTHER OFFICERS BASED ON COMPARABILITY DATA OBTAINED FROM AN INDEPENDENT EXECUTIVE COMPENSATION CONSULTING FIRM SPECIALIZING IN HIGHER EDUCATION THE PRESIDENT REVIEWED THE COMPENSATION OF OTHER OFFICERS BASED ON THE COMPENSATION SURVEY AND MADE RECOMMENDATIONS TO THE COMPENSATION COMMITTEE FOR APPROVAL DECISIONS WERE DOCUMENTED IN THE MINUTES OF THE COMPENSATION COMMITTEE.

Return Reference	Explanation
FROM 990, PART VI, LINE 19	AVAIL OF GOV DOCS, CONFLICT OF INTEREST POLICY, & FIN STMTS TO GEN PUBLIC HAWAI`I PACIFIC UNIVERSITY MAKES ITS GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY AVAILABLE UPON REQUEST THE UNIVERSITY'S FINANCIAL STATEMENTS ARE NOT MADE AVAILABLE TO THE PUBLIC

Return Reference	Explanation
FORM 990, PART VII, SECTION A	NON-VOTING MEMBERS OF THE BOARD OF TRUSTEES THE FOLLOWING INDIVIDUALS SERVED AS NON-VOTING MEMBERS OF THE BOARD OF TRUSTEES AND WERE NOT COMPENSATED FOR THEIR SERVICES NAME TITLE AVG/HRS/WEEK MARTIN ANDERSON TRUSTEE EMERITUS 5 SAMUEL A COOK TRUSTEE EMERITUS 5 MICHAEL D HONG TRUSTEE EMERITUS 5 JOHN A LOCKWOOD TRUSTEE EMERITUS 5 HENRY F RICE TRUSTEE EMERITUS 5

Return Reference	Explanation
FORM 990, PART XI, LINE 9	OTHER CHANGES IN NET ASSETS TRANSFER OF OCEANIC INSTITUTE'S NET ASSETS DUE TO MERGER 19,381,219 OCEANIC INSTITUTE NET INCOME (176,008) ROUNDING 2 ---------- TOTAL 19,205,213

Return Reference	Explanation
FORM 990, PART XII, LINE 2C	CONSOLIDATED AUDITED FINANCIAL STATEMENTS HAWAI`I PACIFIC UNIVERSITY HAS CONSOLIDATED AUDITED FINANCIAL STATEMENTS WITH OCEANIC INSTITUTE, HAWAII DOWNTOWN HOLDINGS, LLC AND HAWAII LIFESTYLE RETAIL PROPERTIES, LLC THE AUDIT COMMITTEE OF THE BOARD OF TRUSTEES IS RESPONSIBLE FOR THE AUDIT AND THE REVIEW AND SELECTION OF THE INDEPENDENT AUDITOR

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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" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Hawaii Pacific University

Employer identification number
99-0113930

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) HAWAII LIFESTYLE RETAIL PROPERTIES LLC 1 ALOHA TOWER DRIVE STE 3000 HONOLULU, HI 96814 32-0361534	REAL ESTATE	HI	-1,587,485	25,184,696	HPU

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) No

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) Disproprtionate 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	(k) Percentage ownership

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	(i) No
(1) HAWAII DOWNTOWN HOLDINGS LLC 1164 BISHOP ST SUITE 800 HONOLULU, HI 96813 46-3153445	HOLDING COMPANY	HI	HPU	C Corp	0	0	100 000 %	Yes	
(2) OI CONSULTANTS INC 41-202 KALANIANAOLE HWY WAIMANALO, HI 96795 99-0200034	CONSULTING	HI	HPU	C Corp	0	1,002	100 000 %	Yes	

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

		Yes	No
Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule			
1 During the tax year, did the 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 or **(iv)** rent from a controlled entity	1a		No
b Gift, grant, or capital contribution to related organization(s)	1b		No
c Gift, grant, or capital contribution from related organization(s)	1c		No
d Loans or loan guarantees to or for related organization(s)	1d		No
e Loans or loan guarantees by related organization(s)	1e		No
f Dividends from related organization(s)	1f		No
g Sale of assets to related organization(s)	1g		No
h Purchase of assets from related organization(s)	1h		No
i Exchange of assets with related organization(s)	1i		No
j Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		No
o Sharing of paid employees with related organization(s)	1o		No
p Reimbursement paid to related organization(s) for expenses	1p		No
q Reimbursement paid by related organization(s) for expenses	1q		No
r Other transfer of cash or property to related organization(s)	1r		No
s Other transfer of cash or property from related organization(s)	1s		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 related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate 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		Yes	No	

Part VII Supplemental Information

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

Return Reference	Explanation
RELATED ENTITIES	"HPU" = HAWAI`I PACIFIC UNIVERSITY "HDH" = HAWAII DOWNTOWN HOLDINGS, LLC "HLRP" = HAWAII LIFESTYLE RETAIL PROPERTIES, LLC "LRP" = LIFESTYLE RETAIL PROPERTIES, LLC "ATM" = ALOHA TOWER MARKETPLACE IN DECEMBER 2011, HPU FORMED HDH, A WHOLLY OWNED, FOR PROFIT HOLDING COMPANY, WHOSE SOLE PURPOSE WAS TO PURCHASE AN 80% INTEREST IN HLRP HLRP ENGAGES SOLELY IN THE BUSINESS OF LEASING CERTAIN COMMERCIAL SPACE IN ATM HPU IS DEVELOPING THE PROPERTY INTO A MIXED USE RESIDENTIAL/COMMERCIAL PROPERTY TO ACCOMMODATE STUDENT HOUSING, INSTRUCTIONAL FACILITIES AND ACADEMIC SUPPORT IN JANUARY 2013, HDH ACQUIRED THE REMAINING 20% INTEREST OF HLRP FROM LRP AND SUBSEQUENTLY ASSIGNED ALL INTEREST OF HLRP DIRECTLY TO HPU EFFECTIVE MARCH 2013, HDH ELECTED TO BE TAXED AS A CORPORATION