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Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2016

Open to Public Inspection

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

Do not enter social security numbers on this form as it may be made public

Information about Form 990 and its instructions is at [www.irs.gov/form990](#)

Department of the Treasury
Internal Revenue Service

A For the 2016 calendar year, or tax year beginning 07-01-2016 , and ending 06-30-2017

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final

☐ Return/terminated

☐ Amended return

☐ Application pending

C Name of organization

Kapi'olani Medical Specialists

% Donna Masuda-Kam

Doing business as

Number and street (or P O box if mail is not delivered to street address)

Room/suite

55 MERCHANT STREET 24TH FLOOR

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

HONOLULU, HI 96813

F Name and address of principal officer

KENNETH NAKAMURA MD

1319 PUNAHOU STREET

HONOLULU, HI 96826

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 ▶

D Employer identification number

99-0322406

E Telephone number

(808) 983-8986

G Gross receipts \$

31,920,464

I Tax-exempt status

☒ 501(c)(3) ☐ 501(c) () ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶

WWW.HAWAIIIPACIFICHEALTH.ORG

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation

1995

M State of legal domicile

HI

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities

SEE SCHEDULE O

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)

6

4 Number of independent voting members of the governing body (Part VI, line 1b)

2

5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)

229

6 Total number of volunteers (estimate if necessary)

2

7a Total unrelated business revenue from Part VIII, column (C), line 12

0

7b Net unrelated business taxable income from Form 990-T, line 34

Revenue

8 Contributions and grants (Part VIII, line 1h)

95,759

9 Program service revenue (Part VIII, line 2g)

30,789,026

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

329

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

0

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

30,885,114

31,920,464

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

0

0

14 Benefits paid to or for members (Part IX, column (A), line 4)

32,491,220

34,318,360

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

0

0

16a Professional fundraising fees (Part IX, column (A), line 11e)

10,198,923

11,199,243

b Total fundraising expenses (Part IX, column (D), line 25) ▶0

42,690,143

45,517,603

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)

-11,805,029

-13,597,139

Net Assets or Fund Balances

19 Revenue less expenses Subtract line 18 from line 12

Beginning of Current Year

End of Year

20 Total assets (Part X, line 16)

6,095,807

6,678,427

21 Total liabilities (Part X, line 26)

6,356,852

6,937,391

22 Net assets or fund balances Subtract line 21 from line 20

-261,045

-258,964

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

2018-04-30

Date

EARL INOUE VP & SYSTEM CONTROLL

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

JOCELYNE MILLER

Preparer's signature

JOCELYNE MILLER

Date

Check ☐ if self-employed

PTIN

P00634378

Firm's name ▶ ERNST & YOUNG US LLP

Firm's EIN ▶

Firm's address ▶ 4370 LA JOLLA VILLAGE DR SUITE 500

Phone no (858) 535-7200

SAN DIEGO, CA 92122

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2016)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐ ☒**1** Briefly describe the organization's mission

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 \$ 38,203,894	including grants of \$ 0	(Revenue \$ 31,865,822)
See Additional Data				

4b	(Code)	(Expenses \$	including grants of \$	(Revenue \$)
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4c	(Code)	(Expenses \$	including grants of \$	(Revenue \$)
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4d	Other program services (Describe in Schedule O)	(Expenses \$	including grants of \$	(Revenue \$)
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4e	Total program service expenses ▶	38,203,894
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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)? <i>If "Yes," complete Schedule A</i>	1 Yes	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (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? <i>If "Yes," complete Schedule C, Part I</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? <i>If "Yes," complete Schedule C, Part II</i>	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? <i>If "Yes," complete Schedule C, Part III</i>	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? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i>	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	No
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? <i>If "Yes," complete Schedule D, Part IV</i>	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>	11b	No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	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? <i>If "Yes," complete Schedule D, Part IX</i>	11d Yes	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	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)? <i>If "Yes," complete Schedule D, Part X</i>	11f	No
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	No
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? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	No
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? <i>If "Yes," complete Schedule F, Parts III and IV</i>	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? <i>If "Yes," complete Schedule G, Part I</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? <i>If "Yes," complete Schedule G, Part II</i>	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	No

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		No
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	Yes	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		No
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		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? <i>If "Yes," complete Schedule L, Part II</i>		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? <i>If "Yes," complete Schedule L, Part III</i>		No
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		No
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		No
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		No
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		No
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	Yes	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	Yes	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		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? <i>If "Yes," complete Schedule R, Part VI</i>		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	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	0	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2a	229	
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		No
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		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
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		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d		
e	Did the organization 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. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring 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 instructionsCheck 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 6		
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 2		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6 Did the organization have members or stockholders?	6	Yes	
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	Yes	
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	Yes	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a The governing body?	8a	Yes	
b Each committee with authority to act on behalf of the governing body?	8b	Yes	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

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

	Yes	No
10a 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	No
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	HI
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, address, and telephone number of the person who possesses the organization's books and records Donna Masuda-Kam 55 Merchant St 24th Floor Honolulu, HI 96813 (808) 535-7355	

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

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

Form **990** (2016)

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			
See Additional Data Table										
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								3,371,663	10,661,892	2,779,835

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 ► 110

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		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
UNIVERSITY OF HAWAII, 2440 CAMPUS RD BOX 368 HONOLULU, HI 96822	PHYSICIAN SERVICES	2,075,695
COMPHEALTH INC, PO BOX 972651 DALLAS, TX 75397	PHYSICIAN SERVICES	377,259

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 ► 2

Part VIII **Statement of Revenue**

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

**Contributions, Gifts, Grants
and Other Similar Amounts**

1a Federated campaigns . . .	1a	
b Membership dues . . .	1b	
c Fundraising events . . .	1c	0
d Related organizations	1d	53,982
e Government grants (contributions)	1e	
f All other contributions, gifts, grants, and similar amounts not included above	1f	217
g Noncash contributions included in lines 1a-1f \$ <u>0</u>		
h Total. Add lines 1a-1f		54,199

(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
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Program Service Revenue

2a PATIENT SERVICE REVENUE	Business Code				
b SERVICE CONTRACTS	900099	19,521,263	19,521,263	0	0
c _____	900099	12,344,559	12,344,559	0	0
d _____					
e _____					
f All other program service revenue					
g Total. Add lines 2a-2f		31,865,822			

Other Revenue

3 Investment income (including dividends, interest, and other similar amounts)		443			443
4 Income from investment of tax-exempt bond proceeds		0			
5 Royalties		0			
6a Gross rents	(i) Real	(ii) Personal			
b Less rental expenses					
c Rental income or (loss)	0	0			
d Net rental income or (loss)			0		
7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b Less cost or other basis and sales expenses					
c Gain or (loss)					
d Net gain or (loss)			0		
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a	0			
b Less direct expenses	b	0			
c Net income or (loss) from fundraising events			0		
9a Gross income from gaming activities See Part IV, line 19	a	0			
b Less direct expenses	b	0			
c Net income or (loss) from gaming activities			0		
10a Gross sales of inventory, less returns and allowances	a	0			
b Less cost of goods sold	b	0			
c Net income or (loss) from sales of inventory			0		
Miscellaneous Revenue	Business Code				
11a _____					
b _____					
c _____					
d All other revenue					
e Total. Add lines 11a-11d			0		
12 Total revenue. See Instructions		31,920,464	31,865,822	0	443

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 domestic organizations and domestic governments. See Part IV, line 21.	0	0		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.	0	0		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.	0	0		
4 Benefits paid to or for members.	0	0		
5 Compensation of current officers, directors, trustees, and key employees.	193,890	25,901	167,989	0
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0	0	0	0
7 Other salaries and wages.	28,476,842	27,191,766	1,285,076	0
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions).	1,151,554	1,080,548	71,006	0
9 Other employee benefits.	2,959,687	2,052,418	907,269	0
10 Payroll taxes.	1,536,387	1,462,269	74,118	0
11 Fees for services (non-employees):				
a Management.	0	0	0	0
b Legal.	0	0	0	0
c Accounting.	207,505	0	207,505	0
d Lobbying.	0	0	0	0
e Professional fundraising services. See Part IV, line 17.	0			0
f Investment management fees.	0	0	0	0
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	3,872,668	2,804,755	1,067,913	0
12 Advertising and promotion.	3,465	1,241	2,224	0
13 Office expenses.	322,999	291,199	31,800	0
14 Information technology.	4,206	4,206	0	0
15 Royalties.	0	0	0	0
16 Occupancy.	1,536,540	1,520,423	16,117	0
17 Travel.	55,440	54,495	945	0
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.	0	0	0	0
19 Conferences, conventions, and meetings.	3,272	3,076	196	0
20 Interest.	0	0	0	0
21 Payments to affiliates.	0	0	0	0
22 Depreciation, depletion, and amortization.	225,425	225,425	0	0
23 Insurance.	1,511,711	1,431,623	80,088	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 CORPORATE ALLOCATION	3,107,877	0	3,107,877	0
b OTHER EXPENSES	236,626	1,269	235,357	0
c OTHER PURCHASES	109,837	51,608	58,229	0
d SPECIFIC PURPOSE EXPENSE	1,672	1,672		0
e All other expenses.				
25 Total functional expenses. Add lines 1 through 24e.	45,517,603	38,203,894	7,313,709	0
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 SheetCheck if Schedule O contains a response or note to any line in this Part IX ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		0	1	0
	2	Savings and temporary cash investments		287,137	2	307,540
	3	Pledges and grants receivable, net		0	3	0
	4	Accounts receivable, net		1,602,090	4	1,922,773
	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		0	7	0
	8	Inventories for sale or use		0	8	0
	9	Prepaid expenses and deferred charges		387,963	9	365,664
	10a	Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D	10a	2,764,357		
	b	Less: accumulated depreciation	10b	1,530,935		
				440,051	10c	1,233,422
	11	Investments—publicly traded securities		0	11	0
	12	Investments—other securities. See Part IV, line 11		0	12	0
	13	Investments—program-related. See Part IV, line 11		0	13	0
	14	Intangible assets		0	14	0
15	Other assets. See Part IV, line 11		3,378,566	15	2,849,028	
16	Total assets. Add lines 1 through 15 (must equal line 34)		6,095,807	16	6,678,427	
Liabilities	17	Accounts payable and accrued expenses		4,707,835	17	4,951,026
	18	Grants payable		0	18	0
	19	Deferred revenue		0	19	0
	20	Tax-exempt bond liabilities		0	20	0
	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		0	23	0
	24	Unsecured notes and loans payable to unrelated third parties		0	24	0
	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		1,649,017	25	1,986,365
	26	Total liabilities. Add lines 17 through 25		6,356,852	26	6,937,391
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		-292,096	27	-288,561
	28	Temporarily restricted net assets		31,051	28	29,597
	29	Permanently restricted net assets		0	29	0
	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		-261,045	33	-258,964
	34	Total liabilities and net assets/fund balances		6,095,807	34	6,678,427

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	31,920,464
2	Total expenses (must equal Part IX, column (A), line 25)	2	45,517,603
3	Revenue less expenses Subtract line 2 from line 1	3	-13,597,139
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	-261,045
5	Net unrealized gains (losses) on investments	5	0
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain in Schedule O)	9	13,599,220
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	-258,964

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990 ☐ 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? 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		No
b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	Yes	
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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Additional Data

Software ID:

Software Version:

EIN: 99-0322406

Name: Kapi'olani Medical Specialists

Form 990 (2016)

Form 990, Part III, Line 4a:

SEE SCHEDULE O

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (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			
ANTHONY GUERRERO MD BOARD OF DIRECTOR	8 0 0 0	X						23,319	0	233
RICHARD KASUYA MD BOARD OF DIRECTOR	0 2 0 0	X						0	0	0
KEITH MATSUMOTO MD BOARD OF DIRECTOR	0 2 0 4	X						0	0	0
KENNETH B ROBBINS MD BOARD OF DIRECTOR	6 5 48 7	X						0	909,142	222,896
MARTHA SMITH BOARD OF DIRECTOR, CHAIR	2 0 58 0	X		X				0	829,391	210,124
RAYMOND P VARA JR BOARD OF DIRECTOR	0 2 61 9	X						0	2,204,534	577,097
KENNETH T NAKAMURA MD VICE CHAIR & CMO	40 0 1 0			X				0	193,482	50,834
JENNIFER JONES DIRECTOR OF OPERATIONS	40 0 0 0			X				133,022	0	32,139
DAVID OKABE EVP, CFO & TREASURER	1 0 49 4			X				0	931,782	232,268
GAIL LERCH EVP	1 0 57 5			X				0	779,268	194,547

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (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			
CHARLES R CHING EVP, GEN COUNSEL & SECRETARY	0 5 39 5			X				0	734,133	193,392
STEVEN ROBERTSON EVP & CIO	0 5 54 0			X				0	788,539	200,092
MELINDA ASHTON MD EVP & CQO	0 1 49 2			X				0	548,575	123,698
EARL INOUYE VP & SYSTEM CONTROLLER	1 0 50 0			X				0	331,492	83,124
WARREN CHAIKO VP	5 0 45 0			X				0	333,799	89,461
SUSAN MASUMOTO-NONAKA VP	0 2 43 0			X				0	323,353	84,552
KATIE SHIGEMITSU COMPLIANCE OFFICER	1 0 39 0			X				0	181,068	31,504
DAVID FOX PRIVACY OFFICER	1 3 38 7			X				0	146,578	28,989
ALAN ITO INFORMATION SECURITY OFFICER	0 1 39 9			X				0	164,310	35,352
JESSICA LEWIS ASSISTANT CORPORATE SECRETARY	2 5 37 5			X				0	134,343	32,501

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (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			
BRANDT FARIAS VP	0 2 54 8			X				0	234,937	50,132
LORRIE-ANN LUKE VP	1 5 49 2			X				0	197,016	65,774
THOMAS MUNDELL SVP	0 2 61 8			X				0	448,416	46,039
MICHAEL ROBINSON VP	0 2 49 8			X				0	247,734	56,525
SIDNEY M JOHNSON MD PHYSICIAN	40 0 0 0					X		737,012	0	23,408
DEVIN P PUAPONG MD PHYSICIAN	40 0 0 0					X		686,917	0	30,168
RUSSELL KY WOO MD PHYSICIAN	40 0 0 0					X		653,331	0	31,990
ROBERT C DURKIN MD PHYSICIAN	40 0 0 0					X		616,408	0	29,168
WILLIAM ELY BURKHALTER MD PHYSICIAN	40 0 0 0					X		521,654	0	23,828

SCHEDULE A (Form 990 or 990-EZ)	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. ▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990 .	OMB No 1545-0047
		2016 Open to Public Inspection
Department of the Treasury Internal Revenue Service Name of the organization Kapi'olani Medical Specialists	Employer identification number 99-0322406	

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.
The organization is not a private foundation because it is (For lines 1 through 12, 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 (Form 990 or 990-EZ))
- 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 agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university _____
- 10 ☒ 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)
- 11 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 12 ☐ 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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
- f Enter the number of supported organizations _____
- g Provide the following information about the supported organization(s) _____

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			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, 8, or 9 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)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")						
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)2012	(b)2013	(c)2014	(d)2015	(e)2016	(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 VI.)						
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 section 501(c)(3) organization, check this box and stop here ▶ ☐						

Section C. Computation of Public Support Percentage						
14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))					14	
15 Public support percentage for 2015 Schedule A, Part II, line 14					15	
16a 33 1/3% support test—2016. 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—2015. 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—2016. 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 VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐						
b 10%-facts-and-circumstances test—2015. 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 VI 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 10 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)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	141,688	92,562	93,308	95,759	54,199	477,516
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	24,693,445	29,646,296	28,067,537	30,789,026	31,865,822	145,062,126
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 Total. Add lines 1 through 5	24,835,133	29,738,858	28,160,845	30,884,785	31,920,021	145,539,642
7a Amounts included on lines 1, 2, and 3 received from disqualified persons		0	0	0	0	0
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	770,249	848,506	935,064	890,075	866,704	4,310,598
c Add lines 7a and 7b	770,249	848,506	935,064	890,075	866,704	4,310,598
8 Public support. (Subtract line 7c from line 6.)						141,229,044

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
9 Amounts from line 6	24,835,133	29,738,858	28,160,845	30,884,785	31,920,021	145,539,642
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	3,072	331	422	329	443	4,597
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	3,072	331	422	329	443	4,597
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on				0		0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)				0		0
13 Total support. (Add lines 9, 10c, 11, and 12.)	24,838,205	29,739,189	28,161,267	30,885,114	31,920,464	145,544,239
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	15	97.035 %
16 Public support percentage from 2015 Schedule A, Part III, line 15	16	96.867 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	17	0.003 %
18 Investment income percentage from 2015 Schedule A, Part III, line 17	18	0.010 %

19a 33 1/3% support tests—2016. 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—2015. 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 Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>	1	
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>	2	
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>	3a	
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>	3b	
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>	3c	
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>	4a	
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>	4b	
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>	4c	
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>	5a	
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b	
c Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c	
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>	6	
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>	7	
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>	8	
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>	9a	
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>	9b	
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>	9c	
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>	10a	
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>	10b	

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
2		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)		
a ☐ The organization satisfied the Activities Test. Complete line 2 below.		
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.		
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
2a		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
2b		
3 Parent of Supported Organizations Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income

	(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1	
2 Recoveries of prior-year distributions	2	
3 Other gross income (see instructions)	3	
4 Add lines 1 through 3	4	
5 Depreciation and depletion	5	
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7 Other expenses (see instructions)	7	
8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount

	(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a Average monthly value of securities	1a	
b Average monthly cash balances	1b	
c Fair market value of other non-exempt-use assets	1c	
d Total (add lines 1a, 1b, and 1c)	1d	
e Discount claimed for blockage or other factors (explain in detail in Part VI)		
2 Acquisition indebtedness applicable to non-exempt use assets	2	
3 Subtract line 2 from line 1d	3	
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6 Multiply line 5 by .035	6	
7 Recoveries of prior-year distributions	7	
8 Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount

		Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2 Enter 85% of line 1	2	
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4 Enter greater of line 2 or line 3	4	
5 Income tax imposed in prior year	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7 ☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

Part V

Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2016 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2016			
a			
b			
c From 2013.			
d From 2014.			
e From 2015.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2016 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2016, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2016 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2017. Add lines 3j and 4c			
8 Breakdown of line 7			
a			
b Excess from 2013.			
c Excess from 2014.			
d Excess from 2015.			
e Excess from 2016.			

Part VI **Supplemental Information.**

Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

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SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No 1545-0047

2016

Open to Public Inspection

Name of the organization
Kapi'olani Medical Specialists

Employer identification number
99-0322406

Part I

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

(a) Donor advised funds

(b) Funds and other accounts

1

Total number at end of year

2

Aggregate value of contributions to (during year)

3

Aggregate value of 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" on 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

2a

2b

2c

2d

Held at the End of the Year

a

Total number of conservation easements

b

Total acreage restricted by conservation easements

c

Number of conservation easements on a certified historic structure included in (a)

d

Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

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, handling of violations, and enforcing conservation easements during the year ►

7

Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on 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) Revenue included on Form 990, Part VIII, line 1

► \$

(ii) Assets included in Form 990, Part X

► \$

2

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

a

Revenue included on Form 990, Part VIII, line 1

► \$

b

Assets included in Form 990, Part X

► \$

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

Cat No 52283D

Schedule D (Form 990) 2016

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" on 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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ 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" on Form 990, Part IV, line 10.

	(a)Current year	(b)Prior year	(c)Two years back	(d)Three years back	(e)Four years back
1a	Beginning of year balance				
b	Contributions				
c	Net investment earnings, gains, and losses				
d	Grants or scholarships				
e	Other expenditures for facilities and programs				
f	Administrative expenses				
g	End of year balance				

2

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

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Temporarily restricted endowment ▶

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

3a

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

(i)

unrelated organizations

(ii)

related organizations

b

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

	Yes	No
3a(i)		
3a(ii)		
3b		

4

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

Part VI

Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' on 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				0
b Buildings				
c Leasehold improvements		106,547	76,780	29,767
d Equipment		1,639,014	1,454,155	184,859
e Other		1,018,796	0	1,018,796
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				1,233,422

Part VII

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12.) ▶		

Part VIII

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

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13.) ▶		

Part IX

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

(a) Description	(b) Book value
See Additional Data Table	
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15.) ▶	2,849,028

Part X

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

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes	0	
See Additional Data Table		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.) ▶	1,986,365	

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' on 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 (losses) 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' on 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	
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Part XIII	Supplemental Information <i>(continued)</i>
------------------	--

Return Reference	Explanation
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Additional Data

Software ID:
Software Version:
EIN: 99-0322406
Name: Kapi'olani Medical Specialists

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

(a) Description	(b) Book value
(1) LIFE INSURANCE - CSV	774,479
(2) VARIOUS DEFERRED CHARGES	596,581
(3) OTHER RECEIVABLES	313,816
(4) KAPI'OLANI MEDICAL CENTER	777,037
(5) GOVERNMENT AGENCIES	187,968
(6) HPH-RESEARCH INSTITUTE	66,964
(7) KAPI'OLANI HEALTH FOUNDATION	52,408
(8) STRAUB FOUNDATION	40,414
(9) WILCOX MEMORIAL HOSPITAL	33,356
(10) STRAUB CLINIC AND HOSPITAL	6,005

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

1 (a) Description of Liability	(b) Book Value
457B LIABILITY	444,072
MCGF INS ADV LIABILITY	58,974
ESCHEAT LIABILITY	38,421
CAPITAL ACCUMULATION LIABILITY	4,571
HAWAI'I PACIFIC HEALTH	1,373,941
PALI MOMI MEDICAL CENTER	42,207
KAUA'I MEDICAL CLINIC	10,978
PROVIDERS INSURANCE CORPORATION	10,278
HPHPI	30
HICORD	19

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

1 (a) Description of Liability	(b) Book Value
HHP	2,762
PALI MOMI FOUNDATION	100
WILCOX HEALTH FOUNDATION	12

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization Kapi'olani Medical Specialists	Employer identification number 99-0322406
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Part I

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Travel for companions ☐ Tax indemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ 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	
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	
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 ☐ Independent compensation consultant ☐ Form 990 of other organizations ☐ Written employment contract ☐ Compensation survey or study ☐ Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization: a Receive a severance payment or change-of-control payment?	4a	No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	Yes
c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4c	No
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on 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? If "Yes," on line 5a or 5b, describe in Part III.	5b	No
6 For persons listed on 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? If "Yes," on line 6a or 6b, describe in Part III.	6b	No
7 For persons listed on 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 on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.	8	No
9 If "Yes" on 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 on 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 in column(B) reported as deferred on 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
FORM 990, SCHEDULE J, PART I, LINE 3	SUPPLEMENTAL COMPENSATION INFORMATION THE ORGANIZATION'S CHIEF EXECUTIVE OFFICER IS PAID BY ITS TAX EXEMPT PARENT, HAWAI'I PACIFIC HEALTH ('HPH'), AND IS DISCLOSED AS A PERSON PAID BY A RELATED ORGANIZATION. SEE SCHEDULE O FORM 990 PART VI, LINE 15A FOR THE PROCESS USED BY HPH TO DETERMINE COMPENSATION.
FORM 990, SCHEDULE J, PART I, LINE 4B	SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN THE RESTORATION PLAN WAS DESIGNED TO RESTORE BENEFITS THAT ARE LOST DUE TO LIMITS IMPOSED BY SECTIONS 401 AND 415 OF THE INTERNAL REVENUE CODE ON COMPENSATION CONSIDERED UNDER SUCH PLANS. THE CAPITAL ACCUMULATION ACCOUNT (CAA) IS A SECTION 457(F) PROGRAM THAT WAS PREVIOUSLY AFFORDED TO EXECUTIVE OFFICERS OF THE ORGANIZATION TO PROVIDE BENEFITS ON A TAX DEFERRED BASIS. AMOUNTS PAID OUT DURING THE YEAR BY THE ORGANIZATION: KENNETH B. ROBBINS, M.D. - \$56,545; MARTHA SMITH - \$43,733; RAYMOND P. VARA JR. - \$120,716; DAVID OKABE - \$39,702; GAIL LERCH - \$38,829; CHARLES R. CHIN - \$31,622; STEVEN ROBERTSON - \$32,692. ANNUAL AND LONG TERM INCENTIVE PLAN THE ANNUAL AND LONG TERM INCENTIVE PLANS ARE AFFORDED TO EXECUTIVES ON ANNUAL AND LONG TERM SYSTEM GOALS THAT ARE NOT BASED ON A PERCENTAGE OF NET EARNINGS. AMOUNT PAID OUT DURING THE YEAR BY THE ORGANIZATION: KENNETH T. NAKAMURA, M.D. - \$21,015; KENNETH B. ROBBINS, M.D. - \$291,893; MARTHA SMITH - \$257,634; RAYMOND P. VARA JR. - \$855,665; DAVID OKABE - \$300,697; GAIL LERCH - \$244,401; CHARLES R. CHING - \$226,722; STEVEN ROBERTSON - \$243,631; MELINDA ASHTON, M.D. - \$78,421; EARL INOUE - \$38,870; WARREN CHAIKO - \$37,599; SUSAN MASUMOTO-NONAKA - \$38,282; THOMAS MUNDELL - \$64,643; MICHAEL ROBINSON - \$31,845; BRANDT FARIAS - \$26,250; LORRIE-ANN LUKE - \$24,800.

Additional Data

Software ID:

Software Version:

EIN: 99-0322406

Name: Kapi'olani Medical Specialists

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

(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 in column (B) reported as deferred on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1KENNETH T NAKAMURA MD VICE CHAIR & CMO	(i)	0	0	0	0	0	0	0
	(ii)	141,084	21,015	31,383	38,746	-	-	21,015
						12,088	244,316	
1KENNETH B ROBBINS MD BOARD OF DIRECTOR	(i)	0	0	0	0	0	0	0
	(ii)	450,245	291,893	167,004	208,210	-	-	338,723
						14,686	1,132,038	
2MARTHA SMITH BOARD OF DIRECTOR, CHAIR	(i)	0	0	0	0	0	0	0
	(ii)	413,905	282,634	132,852	195,516	-	-	127,314
						14,608	1,039,515	
3RAYMOND P VARA JR BOARD OF DIRECTOR	(i)	0	0	0	0	0	0	0
	(ii)	921,344	935,665	347,525	555,554	-	-	827,600
						21,543	2,781,631	
4JENNIFER JONES DIRECTOR OF OPERATIONS	(i)	125,228	7,794	0	10,191	21,948	165,161	0
	(ii)	0	0	0	0	-	-	0
						0	0	
5DAVID OKABE EVP, CFO & TREASURER	(i)	0	0	0	0	0	0	0
	(ii)	471,769	330,697	129,316	217,960	-	-	337,301
						14,308	1,164,050	
6GAIL LERCHEVP	(i)	0	0	0	0	0	0	0
	(ii)	382,239	264,401	132,628	185,483	-	-	270,437
						9,064	973,815	
7CHARLES R CHING EVP, GEN COUNSEL & SECRETARY	(i)	0	0	0	0	0	0	0
	(ii)	354,634	251,722	127,777	173,039	-	-	255,185
						20,353	927,525	
8STEVEN ROBERTSON EVP & CIO	(i)	0	0	0	0	0	0	0
	(ii)	379,494	263,631	145,414	184,784	-	-	274,137
						15,308	988,631	
9MELINDA ASHTON MD SVP & CQO	(i)	0	0	0	0	0	0	0
	(ii)	384,542	93,421	70,612	109,009	-	-	78,421
						14,689	672,273	
10EARL INOUYE VP & SYSTEM CONTROLLER	(i)	0	0	0	0	0	0	0
	(ii)	251,072	38,870	41,550	68,229	-	-	38,870
						14,895	414,616	
11WARREN CHAIKOVVP	(i)	0	0	0	0	0	0	0
	(ii)	232,807	47,599	53,393	66,918	-	-	37,599
						22,543	423,260	
12SUSAN MASUMOTO-NONAKA VP	(i)	0	0	0	0	0	0	0
	(ii)	232,088	48,282	42,983	67,622	-	-	38,282
						16,930	407,905	
13KATIE SHIGEMITSU COMPLIANCE OFFICER	(i)	0	0	0	0	0	0	0
	(ii)	179,635	0	1,433	17,362	-	-	0
						14,142	212,572	
14DAVID FOX PRIVACY OFFICER	(i)	0	0	0	0	0	0	0
	(ii)	145,401	0	1,177	15,325	-	-	0
						13,664	175,567	
15ALAN ITO INFORMATION SECURITY OFFICER	(i)	0	0	0	0	0	0	0
	(ii)	163,403	0	907	15,610	-	-	0
						19,742	199,662	
16JESSICA LEWIS ASSISTANT CORPORATE SECRETARY	(i)	0	0	0	0	0	0	0
	(ii)	134,343	0	0	10,304	-	-	0
						22,197	166,844	
17BRANDT FARIASVP	(i)	0	0	0	0	0	0	0
	(ii)	181,058	36,250	17,629	41,499	-	-	26,250
						8,633	285,069	
18LORRIE-ANN LUKEVP	(i)	0	0	0	0	0	0	0
	(ii)	160,911	24,800	11,305	43,399	-	-	24,800
						22,375	262,790	
19THOMAS MUNDELLSVP	(i)	0	0	0	0	0	0	0
	(ii)	331,634	64,642	52,140	25,686	-	-	64,643
						20,353	494,455	

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

(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 in column (B) reported as deferred on prior Form 990
	(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
21MICHAEL ROBINSONVP	(i)	0	0	0	0	0	0
	(ii)	196,340	31,845	19,549	48,602	-7,923	31,845
1SIDNEY M JOHNSON MD PHYSICIAN	(i)	701,313	0	35,699	2,650	20,758	760,420
	(ii)	0	0	0	0	-0	0
2DEVIN P PUAPONG MD PHYSICIAN	(i)	652,402	0	34,515	10,600	19,568	717,085
	(ii)	0	0	0	0	-0	0
3RUSSELL KY WOO MD PHYSICIAN	(i)	621,187	0	32,144	10,600	21,390	685,321
	(ii)	0	0	0	0	-0	0
4ROBERT C DURKIN MD PHYSICIAN	(i)	584,954	0	31,454	10,600	18,568	645,576
	(ii)	0	0	0	0	-0	0
5WILLIAM ELY BURKHALTER MD PHYSICIAN	(i)	494,306	0	27,348	2,650	21,178	545,482
	(ii)	0	0	0	0	-0	0

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization
Kapi'olani Medical Specialists

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2016

Open to Public Inspection

Employer identification number

99-0322406

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART I, LINE 1	MISSION STATEMENT KAPI'OLANI MEDICAL SPECIALISTS, AN AFFILIATE OF HAWAI'I PACIFIC HEALTH, IS A SPECIALTY PHYSICIAN GROUP THAT SERVES WOMEN AND CHILDREN THROUGH ACADEMICS, RESEARCH AND CLINICAL CARE, IN PARTNERSHIP WITH KAPI'OLANI MEDICAL CENTER FOR WOMEN AND CHILDREN

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 1	MISSION STATEMENT KAPI'OLANI MEDICAL SPECIALISTS IS A SPECIALTY PHYSICIAN GROUP DEDICATED TO PROVIDING WORLD-CLASS CARE FOR HAWAI'I'S WOMEN AND CHILDREN THROUGH ACADEMICS, RESEARCH AND CLINICAL CARE WORKING IN PARTNERSHIP WITH KAPI'OLANI MEDICAL CENTER FOR WOMEN & CHILDREN, THE GROUP'S MISSION IS CARING FOR THE COMMUNITY THROUGH MEDICAL AND ACADEMIC EXCELLENCE

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	PROGRAM SERVICE ACCOMPLISHMENTS KAPI'OLANI MEDICAL SPECIALISTS HAS OVER 117 PEDIATRIC SPECIALISTS AND SUB-SPECIALISTS IN PEDIATRIC INTENSIVE CARE, NEONATOLOGY, PEDIATRIC RHEUMATOLOGY, PSYCHIATRY/COUNSELING, BEHAVIORAL HEALTH SERVICES, MEDICAL GENETICS, GYNECOLOGY-ONCOLOGY, PEDIATRIC HEMATOLOGY-ONCOLOGY, RESEARCH, PEDIATRIC HOSPITALISTS, ADULT HOSPITALISTS (INTERNAL MEDICINE), PEDIATRIC SURGERY, PEDIATRIC UROLOGY, PEDIATRIC ORTHOPEDICS AND SPORTS MEDICINE, PEDIATRIC ENDOCRINOLOGY, PEDIATRIC NEUROLOGY, PEDIATRIC GASTROENTEROLOGY, PEDIATRIC SEDATION, PEDIATRIC NEPHROLOGY, NEUROSURGERY, OTOLARYNGOLOGY, ADOLESCENT MEDICINE, AND PALLIATIVE CARE. IN FISCAL YEAR 2017, KAPI'OLANI MEDICAL SPECIALISTS HAD 83,087 PATIENT VISITS. KAPI'OLANI MEDICAL SPECIALISTS ALLIES WITH THE UNIVERSITY OF HAWAII JOHN A. BURNS SCHOOL OF MEDICINE, IN ADHERENCE TO ITS CORE VALUES OF WORLD-CLASS HEALTH CARE, PHYSICIAN TRAINING, AND MEDICAL RESEARCH. THIS PARTNERSHIP PROVIDES A UNIQUE ACADEMIC AFFILIATION FOR HAWAII PACIFIC HEALTH AND FURTHERS ITS COMMITMENT TO EFFECTIVE HEALTH CARE THROUGH MEDICAL RESEARCH AND BY TRAINING TOMORROW'S HEALTH CARE PROVIDERS. KAPI'OLANI MEDICAL SPECIALISTS HAS DEVELOPED A VARIETY OF WAYS TO IDENTIFY AND MEET THE UNIQUE HEALTH CARE NEEDS OF HAWAII'S WOMEN AND CHILDREN. KAPI'OLANI MEDICAL SPECIALISTS RECRUITS PHYSICIANS FROM THROUGHOUT THE NATION WHO DESIRE EMPLOYMENT IN A GROUP PRACTICE SETTING WITH HAWAII'S LEADING PEDIATRIC HOSPITAL, ESPECIALLY SUB-SPECIALISTS IN SHORT SUPPLY, YET HIGH DEMAND. KAPI'OLANI MEDICAL SPECIALISTS DOCTORS PROVIDE ESSENTIAL SERVICES AT OTHER HOSPITALS IN THE STATE OF HAWAII, I.E., NEONATAL SERVICES AT THE QUEEN'S MEDICAL CENTER, CLINICS AT TRIPLER ARMY MEDICAL CENTER, AND SPECIALTY SERVICES AT KAISER PERMANENTE LOCATIONS. ADDITIONALLY, THEY PROVIDE PATIENT CARE AT OUTREACH CLINICS AND COMMUNITY HEALTH CENTERS THROUGHOUT HAWAII, PROMOTE LESSER-KNOWN SERVICES TO PATIENTS WITH SPECIAL NEEDS, PROVIDE HEALTH EDUCATION ON THE NEIGHBOR ISLANDS AND HEALTH CARE TRAINING TO THE COMMUNITY AND OTHER PROVIDERS, AND SERVE AS MEDICAL DIRECTORS ON VARIOUS COMMUNITY BOARDS. CARING FOR THE UNDERSERVED, A LONG-STANDING TRADITION OF ACADEMIC MEDICAL CENTERS THROUGHOUT THE NATION, CONTINUES TO BE A MAJOR FOCUS OF KAPI'OLANI MEDICAL SPECIALISTS. IN FISCAL YEAR 2017, THE GROUP PROVIDED \$7,370,269 IN MEDICAL CARE TO PATIENTS WHO WERE UNINSURED OR UNABLE TO PAY FOR THEIR CARE.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 900, PART V, LINE 1A	HAWAII PACIFIC HEALTH (HPH), THE ORGANIZATION'S TAX EXEMPT PARENT, PAYS ALL VENDORS THEREFORE, HPH ISSUES FORM 1099S UNDER ITS TAX ID

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 900, PART VI, LINE 6	MEMBERS/STOCKHOLDERS AND THEIR RIGHTS HAWAI'I PACIFIC HEALTH (HPH) IS THE SOLE MEMBER WHO HAS THE RIGHT TO PARTICIPATE IN THE ORGANIZATION'S GOVERNANCE WITH THE RIGHT TO APPROVE CERTAIN DECISIONS OF THE GOVERNING BODY

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, LINE 7A	POWER TO ELECT OR APPOINT MEMBERS HAWAI'I PACIFIC HEALTH IS THE SOLE MEMBER AND HAS THE POWER TO ELECT MEMBERS OF THE ORGANIZATION'S GOVERNING BODY

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, LINE 7B	DESCR CLASSES OF PERSONS, DECISIONS REQ APPR & TYPE OF VOTING RIGHTS HAWAII PACIFIC HEALTH, AS MEMBER, HAS THE FOLLOWING RESERVED POWERS (I) NOMINATE CANDIDATES TO THE BOARD FOR THE FOLLOWING POSITIONS THE CHIEF MEDICAL OFFICER, DIRECTOR OF OPERATIONS, TREASURER, SECRETARY, EXEC VP/CFO, OTHER EXECUTIVE VP'S, SENIOR VP, ASST SECRETARIES, AND ALL VP'S EXCEPT THE OPERATING UNIT VP'S, AS SUCH TERMS ARE DEFINED IN THESE BYLAWS, (II) DELEGATE MANAGEMENT AUTHORITIES FROM THE BOARD TO OFFICERS OR COMMITTEES OF THE CORP IN ACCORDANCE WITH A DELEGATED AUTHORITIES MATRIX ADOPTED BY THE MEMBER BOARD, (III) AMEND THESE BYLAWS, (IV) THE CORP'S PARTICIPATION IN ALL LONG TERM FINANCING TRANSACTIONS WHICH ARE IN EXCESS OF 1 YEAR AND/OR FOR \$1,000,000 OR MORE, (V) SELECT BANKS, TRUST COMPANIES, OR OTHER DEPOSITORIES TO WHICH THE CORPORATION'S FUNDS SHALL BE DEPOSITED, (VI) DIRECT, MANAGE AND CONTROL THE CUSTODY, THE ADVISORY SERVICE AND ASSET MANAGEMENT OF THE FINANCIAL ASSETS OF THE CORPORATION, (VII) EFFECT INTER-CORPORATE TRANSFERS BY AND BETWEEN THE CORP AND ANY AFFILIATE, (VIII) DEVELOP AND IMPLEMENT THE GENERAL POLICIES REGARDING THE CORPORATION'S PHYSICIAN AND EXECUTIVE COMPENSATION AND BENEFIT PLANS, (IX) FORM A NEW CORP, LIMITED LIABILITY COMPANY, OR PARTNERSHIP OR OTHER ORGANIZATION THAT IS OWNED SOLELY BY THE CORP, (X) EXCEPT AS PROVIDED IN SECTION 3.2(C) OF THE BYLAWS OR AS REQUIRED BY THE LAWS OF THE STATE OF HAWAII, SELL, LEASE OR OTHERWISE TRANSFER 50% OR MORE OF THE THEN CURRENT AMOUNT, AS REPORTED UNDER GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, OF THE TOTAL ASSETS HELD BY THE CORP, (XI) EXCEPT AS PROVIDED IN SECTION 3.2(C) OF THE BYLAWS OR AS REQUIRED BY THE LAWS OF THE STATE OF HAWAII, SELL, LEASE OR TRANSFER OF OPERATIONS OR ACTIVITIES OF THE CORP WHICH GENERATE 50% OR MORE OF THE TOTAL NET REVENUES, AS REPORTED UNDER GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, OF THE CORP DURING THE PRIOR FISCAL YEAR, (XII) CLOSE THE CLINICAL FACILITIES OWNED AND OPERATED BY THE CORP, PROVIDED THAT AFTER THE EFFECTIVE DATE OF THESE BYLAWS, ANY ELIMINATION OF A CLINICAL SERVICE PROVIDED BY THE CORP MUST ALSO BE APPROVED BY THE BOARD, (XIII) CONVERT THE CLINICAL FACILITIES OWNED AND OPERATED BY THE CORP INTO A FACILITY NO LONGER OFFERING MEDICAL SERVICES, PROVIDED THAT AFTER THE EFFECTIVE DATE OF THESE BYLAWS, ANY ELIMINATION OF A CLINICAL SERVICE PROVIDED BY THE CORP MUST ALSO BE APPROVED BY THE BOARD, (XIV) AFTER CONSULTING WITH THE BOARD, REMOVE THE CHIEF MEDICAL OFFICER, DIRECTOR OF OPERATIONS, EXECUTIVE VP/CFO, TREASURER, SECRETARY, OTHER EXECUTIVE VP'S, SENIOR VP'S, ASST SECRETARIES, AND ALL VP'S EXCEPT THE OPERATING UNIT VP'S, PROVIDED, HOWEVER, THAT TO REMOVE OR TERMINATE THE CHIEF MEDICAL OFFICER WILL REQUIRE THE CHIEF MEDICAL OFFICER OF THE MEMBER TO FULLY COLLABORATE AND CONSULT WITH THE BOARD AND SEEK THE BOARD'S ADVANCE CONSENT FOR SUCH REMOVAL OR TERMINATION IF THE BOARD DOES NOT CONCUR WITH THE PROPOSED REMOVAL OR TERMINATION OF THE CHIEF MEDICAL

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, LINE 7B	L OFFICER, SUCH REMOVAL OR TERMINATION WILL REQUIRE THE APPROVAL OF A MAJORITY OF THE MEMBERS ON THE MEMBER BOARD, (XV) AFTER CONSULTING WITH THE BOARD, DEVELOP AND PROMULGATE THE CORP GOALS AND THE LONG RANGE AND STRATEGIC PLANS OF THE CORP, AND (XVI) AFTER CONSULTING WITH THE BOARD, DEVELOP AND IMPLEMENT THE ANNUAL CAPITAL, OPERATING, AND CASH FLOW BUDGETS. IN ADDITION, DECISIONS OF THE GOVERNING BODY REQUIRING THE APPROVAL OF HAWAII PACIFIC HEALTH, AS MEMBER, INCLUDE (I) ADD ANY DIRECTOR TO THE BOARD, (II) REMOVE ANY DIRECTOR FROM THE BOARD, (III) AMEND THE ARTICLES, (IV) ENTER INTO ANY UNBUDGETED CONTRACTS ON BEHALF OF THE CORPORATION WHICH REQUIRE ANNUAL PAYMENTS ON BEHALF OF THE CORP EXCEEDING \$1,000,000 IN VALUE, (V) ACQUIRE ASSETS WORTH OVER \$1,000,000, (VI) ACQUIRE SHARES IN ANOTHER CORP, (VII) SELL, LEASE OR OTHERWISE TRANSFER 50% OR MORE OF THE THEN CURRENT AMOUNT, AS REPORTED UNDER THE GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, OF THE TOTAL ASSETS HELD BY THE CORP, (VIII) SELL, LEASE, EXCHANGE OR DISPOSE OF 50% OR MORE OF THE THE PROPERTY AND ASSETS HELD BY THE CORPORATION, (IX) SELL, LEASE OR TRANSFER OF OPERATIONS OR ACTIVITIES OF THE CORPORATION WHICH GENERATE 50% OR MORE OF THE TOTAL NET REVENUES, AS REPORTED UNDER GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, OF THE CORPORATION DURING THE PRIOR FISCAL YEAR, (X) MERGE THE CORPORATION WITH ANY ENTITY, (XI) DISSOLVE OR LIQUIDATE THE CORPORATION, (XII) ISSUE THE CORPORATION'S MEMBERSHIP TO ANY OTHER THAN THE MEMBER, (XIII) FORM A JOINT VENTURE OR OTHER BUSINESS RELATIONSHIP (OTHER THAN THE ORDINARY COURSE OF BUSINESS CONTRACTS) BETWEEN THE CORPORATION AND ANY PERSON OR ENTITY, AND (XIV) DEVELOP A NEW LINE OF BUSINESS

990 Schedule O, Supplemental Information

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

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, LINE 12C	DESCRIPTION OF PROCESS TO MONITOR TRANSACTIONS FOR CONFLICTS OF INTEREST ANNUALLY, EACH DIRECTOR, OFFICER, KEY EMPLOYEE AND MEMBER OF A COMMITTEE WITH BOARD DELEGATED POWERS SHALL ANNUALLY SIGN A STATEMENT WHICH AFFIRMS THAT SUCH PERSON 1) RECEIVED A COPY OF THE CONFLICT OF INTEREST ('COI') POLICY, 2) HAS READ AND UNDERSTAND THE POLICY, 3) AGREES TO COMPLY WITH THE POLICY, AND 4) UNDERSTANDS THAT THE ORGANIZATION IS A CHARITABLE ORGANIZATION AND THAT IN ORDER TO MAINTAIN ITS FEDERAL TAX EXEMPTION, THE ORGANIZATION MUST ENGAGE PRIMARILY IN ACTIVITES WHICH ACCOMPLISH ONE OR MORE OF ITS TAX-EXEMPT PURPOSES THE IN-HOUSE LEGAL DEPARTMENT DISTRIBUTES THE STATEMENT REQUEST AND REVIEWS THE COI STATEMENTS RETURNED IDENTIFIED CONFLICTS OF INTEREST ARE PRESENTED TO THE BOARD FOR REVIEW, DELIBERATION AND CONFIRMATION/REFUTATION THAT A CONFLICT OF INTEREST EXISTS IF A CONFLICT OF INTEREST HAS BEEN FOUND, THE INDIVIDUAL MAY ADDRESS THE BOARD AND EXPLAIN THE TRANSACTION OR ARRANGEMENT CAUSING THE CONFLICT AFTER THE PRESENTATION, THE INDIVIDUAL IS EXCUSED FROM THE MEETING AND SHALL NOT PARTICIPATE WITH ANY DISCUSSION OR VOTE ON MATTERS PERTAINING TO THE TRANSACTION OR ARRANGEMENT IN MEETINGS WHERE APPLICATION OF THE COI POLICY OCCURS, THE MEETING MINUTES INCLUDE NATURE OF THE FINANCIAL INTEREST/CONFLICT, NAME(S) OF THE PERSON(S) WITH THE POTENTIAL OR ACTUAL CONFLICT, ANY ACTION TAKEN TO ASSIST IN THE DETERMINATION OF WHETHER A CONFLICT EXISTED, INCLUDING ANY DISCUSSION OF ALTERNATIVE ARRANGEMENTS, THE BOARD'S DECISION(S) REGARDING THE CONFLICT AND NAMES OF PERSON PRESENT IN THE DISCUSSION AND VOTES RELATING TO THE TRANSACTION OR ARRANGEMENT

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, LINES 15A & 15B	PROCESS OF DETERMINING COMPENSATION THE TOP MANAGEMENT OFFICIALS OF THE ORGANIZATION ARE NOT COMPENSATED BY THE FILING ORGANIZATION, BUT RATHER BY THE TAX EXEMPT PARENT HAWAII PACIFIC HEALTH (HPH) FOLLOWING IS THE PROCESS THAT THE PARENT ORGANIZATION UNDERTAKES TO APPROVE THE TOP MANAGEMENT OFFICIAL'S COMPENSATION COMPENSATION FOR HPH EXECUTIVES (VP AND ABOVE) IS SET BY THE INDEPENDENT BOARD MEMBERS WHO ARE MEMBERS OF THE HPH COMPENSATION COMMITTEE ON AN ANNUAL BASIS, THE HPH BOARD CHAIRPERSON (WHO IS INDEPENDENT) SELECTS A NEUTRAL THIRD PARTY EXECUTIVE COMPENSATION CONSULTANT TO REVIEW THE EXECUTIVE'S COMPENSATION AND BENEFITS THE CONSULTANT PROVIDES A WRITTEN REPORT TO THE COMPENSATION COMMITTEE AT ITS ANNUAL MEETING INCLUDED IN THE REPORT IS MARKET BASED DATA FROM LIKE ORGANIZATIONS THE COMPENSATION COMMITTEE MAKES FINAL DECISIONS REGARDING COMPENSATION AND BENEFITS AT THE MEETING AFTER REVIEW AND DISCUSSION OF THE CONSULTANT'S REPORT COMMUNITY BASED DIRECTORS OF THE ORGANIZATION ARE NOT COMPENSATED CERTAIN EMPLOYED PHYSICIANS MAY BE OFFICERS OR AN IDENTIFIED KEY EMPLOYEE OF THE REPORTING OR RELATED ORGANIZATION PHYSICIAN COMPENSATION IS ALSO HANDLED IN THE SAME MANNER AS EXECUTIVE COMPENSATION, WITH THE HPH COMPENSATION COMMITTEE RECEIVING A REPORT FROM A NEUTRAL CONSULTANT AND FOLLOWING THE SAME PROCESS AS DESCRIBED ABOVE ON AN ANNUAL BASIS THIS PROCESS WAS LAST COMPLETED ON MARCH 10, 2017 TO REVIEW PHYSICIAN COMPENSATION AND ON AUGUST 24, 2017 TO REVIEW EXECUTIVE COMPENSATION

990 Schedule O, Supplemental Information

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

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9	OTHER CHANGES IN NET ASSETS OR FUND BALANCES \$13,599,219 - EQUITY TRANSFER FROM HPH \$ 1 - ROUNDING ----- \$13,599,220 - TOTAL

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -		DLN: 93493122006398	
SCHEDULE R (Form 990)	Related Organizations and Unrelated Partnerships				OMB No 1545-0047
					2016
	▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.				Open to Public Inspection
▶ Attach to Form 990. ▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990 .					
Department of the Treasury Internal Revenue Service					
Name of the organization Kap'olani Medical Specialists				Employer identification number 99-0322406	

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) ASC PACIFIC VENTURES LLC 3000 RIVERCHASE GALLERIA SUITE 50 BIRMINGHAM, AL 35244 27-0540034	AMBU SURG CTR	AL	NA									

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?	
								Yes	No
(1) HAWAII PACIFIC HEALTH PARTNERS INC 55 Merchant St 24th Floor HONOLULU, HI 96813 99-0318588	HOLDING COMPANY	HI	NA	C Corp					
(2) HICORD INC 55 Merchant St 24th Floor HONOLULU, HI 96813 99-0251496	INVESTMENT	HI	NA	C Corp					
(3) STRAUB PHARMACY INC 55 Merchant St 24th Floor Honolulu, HI 96813 99-0145107	INACTIVE	HI	NA	C Corp					

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		No
b Gift, grant, or capital contribution to related organization(s)		No
c Gift, grant, or capital contribution from related organization(s)	Yes	
d Loans or loan guarantees to or for related organization(s)		No
e Loans or loan guarantees by related organization(s)		No
f Dividends from related organization(s)		No
g Sale of assets to related organization(s)		No
h Purchase of assets from related organization(s)		No
i Exchange of assets with related organization(s)		No
j Lease of facilities, equipment, or other assets to related organization(s)		No
k Lease of facilities, equipment, or other assets from related organization(s)	Yes	
l Performance of services or membership or fundraising solicitations for related organization(s)		No
m Performance of services or membership or fundraising solicitations by related organization(s)		No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		No
o Sharing of paid employees with related organization(s)	Yes	
p Reimbursement paid to related organization(s) for expenses	Yes	
q Reimbursement paid by related organization(s) for expenses	Yes	
r Other transfer of cash or property to related organization(s)	Yes	
s Other transfer of cash or property from related organization(s)	Yes	

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) KAPI'OLANI MED CTR FOR WOMEN & CHILDREN	q	102,968	FMV
(2) KAPI'OLANI MED CTR FOR WOMEN & CHILDREN	p	9,333,267	FMV
(3) PROVIDERS INSURANCE CORPORATION	r	1,465,873	FMV
(4) STRAUB CLINIC & HOSPITAL	q	151,780	FMV
(5) KAPI'OLANI HEALTH FOUNDATION	C	53,982	FMV

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

[illegible]

Part VII **Supplemental Information**

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

Return Reference	Explanation
SCHEDULE R, PART III	RELATED ORG TAXABLE AS PARTNERSHIP ASC PACIFIC VENTURES, LLC EIN 27-0540034 ADDRESS 3000 RIVERCHASE GALLERIA, STE 500 BIRMINGHAM, AL 35244



Additional Data

Software ID:
Software Version:
EIN: 99-0322406
Name: Kapi'olani Medical Specialists

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c) (3))	(f) Direct controlling entity	(g) Section 512 (b)(13) controlled entity?	
						Yes	No
(1) 55 MERCHANT STREET 24TH FLOOR HONOLULU, HI 96813 99-0246363	admin svcs	HI	501(c)(3)	12b, III-fi	NA		No
(1) 55 MERCHANT STREET 24TH FLOOR HONOLULU, HI 96813 99-0246364	FUNDRAISING	HI	501(c)(3)	7	NA	Yes	
(2) 55 MERCHANT STREET 24TH FLOOR HONOLULU, HI 96813 99-0177350	HOSPITAL	HI	501(c)(3)	3	NA	Yes	
(3) 55 MERCHANT STREET 24TH FLOOR HONOLULU, HI 96813 99-0326099	HOSPITAL	HI	501(c)(3)	3	NA	Yes	
(4) 55 MERCHANT STREET 24TH FLOOR HONOLULU, HI 96813 38-3840327	FUNDRAISING	HI	501(c)(3)	7	NA	Yes	
(5) 55 MERCHANT STREET 24TH FLOOR HONOLULU, HI 96813 99-0274038	HOSPITAL	HI	501(c)(3)	3	NA	Yes	
(6) 55 MERCHANT STREET 24TH FLOOR HONOLULU, HI 96813 71-0893000	INSURANCE	HI	501(c)(3)	12b, II	NA	Yes	
(7) 55 MERCHANT STREET 24TH FLOOR HONOLULU, HI 96813 91-2151670	HOSPITAL	HI	501(c)(3)	3	NA	Yes	
(8) 55 MERCHANT STREET 26TH FLOOR HONOLULU, HI 96813 99-0109350	FUNDRAISING	HI	501(c)(3)	7	NA	Yes	
(9) 3-3420 KUHIO HIGHWAY LIHUE, HI 96766 99-0204242	FUNDRAISING	HI	501(c)(3)	7	NA	Yes	
(10) 3-3420 KUHIO HIGHWAY LIHUE, HI 96766 99-0074365	HOSPITAL	HI	501(c)(3)	3	NA	Yes	