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Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2018

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

A For the 2019 calendar year, or tax year beginning 07-01-2018 , and ending 06-30-2019

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
THE QUEEN'S HEALTH SYSTEMS

% CLINTON YEE

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
1301 PUNCHBOWL STREET

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

F Name and address of principal officer:
JILL HOGGARD GREEN
1301 PUNCHBOWL STREET
HONOLULU, HI 96813

D Employer identification number
99-0238120

E Telephone number
(808) 538-9011

G Gross receipts \$ 186,337,658

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

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

H(c) Group exemption number ▶

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

J Website: ▶ WWW.QUEENS.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1985

M State of legal domicile: HI

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
TO SUPPORT, PROMOTE AND MAINTAIN THE AFFILIATE CORPORATIONS OF QUEEN'S HEALTH SYSTEMS AND TO PROMOTE, SUPERVISE AND CONTRIBUTE TO HEALTHCARE RELATED ACTIVITIES.

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)

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

5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)

6 Total number of volunteers (estimate if necessary)

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

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

Revenue

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

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

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

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

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

Expenses

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

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

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

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

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

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)

19 Revenue less expenses. Subtract line 18 from line 12

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

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

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

MICHEL RICCIONI TREASURER

Type or print name and title

2020-05-08

Date

Paid Preparer Use Only

Print/Type preparer's name

Firm's name ▶ ERNST & YOUNG US LLP

Firm's address ▶ 4365 EXECUTIVE DRIVE 1600
SAN DIEGO, CA 92121

Preparer's signature

Firm's EIN ▶

Phone no. (858) 535-7200

Date

Check ☐ if self-employed

PTIN P00634378

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 (2018)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☒

1 Briefly describe the organization's mission:

TO SUPPORT, PROMOTE AND MAINTAIN THE SUBSIDIARY AND AFFILIATE CORPORATIONS OF THE QUEEN'S HEALTH SYSTEMS AND TO PROMOTE, SUPERVISE AND OTHERWISE CONTRIBUTE TO HEALTHCARE RELATED ACTIVITIES.

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 \$ 120,629,105 including grants of \$ 0) (Revenue \$ 143,806,271)
See Additional Data

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

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

4d Other program services (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ► 120,629,105

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	No
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4 Yes	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	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? If "Yes," complete Schedule D, Part IV	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b Yes	
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d Yes	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	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? If "Yes," complete Schedule F, Parts I and IV	14b	No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
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? If "Yes," complete Schedule I, Parts I and II	21	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? If "Yes," complete Schedule I, Parts I and III	22	No

Part IV Checklist of Required Schedules (continued)

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

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a 782	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c Yes	

Form **990** (2018)

Part VI

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
	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.		
1b	Enter the number of voting members included in line 1a, above, who are independent		
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?		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?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		No
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	Yes	
b	Each committee with authority to act on behalf of the governing body?	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		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?		No
10b	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?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	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	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	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	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?	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	Yes	
b	Other officers or key employees of the organization	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?		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?		

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Form 1023 (or 1024-A 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:
 ► CLINTON YEE 1301 PUNCHBOWL STREET HONOLULU, HI 96813 (808) 538-9011

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

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

□

● List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

● List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

● List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

[illegible]

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

[illegible]

1b Sub-Total			
c Total from continuation sheets to Part VII, Section A			
d Total (add lines 1b and 1c)	8,243,433	849,087	1,051,490

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 ► 89

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A)	(B)	(C)
Name and business address	Description of services	Compensation
HAWAII RESIDENCY PROGRAMS INC, 1356 LUSITANA STREET 510 HONOLULU, HI 96813	MEDICAL SERVICES	11,544,636
HAWAIIAN DREDGING AND CONSTRUCTION, 605 KAPIOLANI BOULEVARD HONOLULU, HI 96813	CONSTRUCTION SVCS	9,933,400
ALLIED BUILDERS SYSTEM, 1717 AKAHI STREET HONOLULU, HI 96819	CONSTRUCTION SVCS	7,839,569
UCERA, PO BOX 29470 HONOLULU, HI 96820	MEDICAL SERVICES	7,230,861
SODEXO INC, 2465 CAMPUS ROAD HONOLULU, HI 96822	CAFETERIA MGMT SVCS	6,895,010

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 ► 146

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**

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
1a Federated campaigns . . .	1a				
b Membership dues . . .	1b				
c Fundraising events . . .	1c				
d Related organizations	1d				
e Government grants (contributions)	1e				
f All other contributions, gifts, grants, and similar amounts not included above	1f				
g Noncash contributions included in lines 1a - 1f:\$ _____					
h Total. Add lines 1a-1f ▶		0			

Program Service Revenue

	Business Code				
2a SUPPORT SRVCS TO TAX-EXEMPT AFFILIATES	561000	143,155,116	143,155,116	0	0
b _____					
c _____					
d _____					
e _____					
f All other program service revenue.					
g Total. Add lines 2a-2f ▶		143,155,116			

Other Revenue

3 Investment income (including dividends, interest, and other similar amounts) ▶		2,838,987		7,607	2,831,380
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	39,692,400				
c Gain or (loss)	38,693,494				
d Net gain or (loss) ▶	998,906				
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 EPIC SOFTWARE SALES & SUPPORT	900099	352,046	352,046	0	0
b CREDIT CARD REBATES	900099	141,058	141,058	0	0
c HEALTH IT MEDICAL EVIDENCE	900099	73,290	73,290	0	0
d All other revenue		84,761	84,761	0	0
e Total. Add lines 11a-11d ▶		651,155			
12 Total revenue. See Instructions. ▶		147,644,164	143,806,271	7,607	3,830,286

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	5,945,182	5,053,405	891,777	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	57,943,566	49,252,031	8,691,535	0
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	3,314,308	2,817,162	497,146	0
9 Other employee benefits	8,705,403	7,399,593	1,305,810	0
10 Payroll taxes	4,398,783	3,738,966	659,817	0
11 Fees for services (non-employees):				
a Management	0	0	0	0
b Legal	667,115	0	667,115	0
c Accounting	1,223,427	0	1,223,427	0
d Lobbying	102,353	0	102,353	0
e Professional fundraising services. See Part IV, line 17	0			0
f Investment management fees	74,261	0	74,261	0
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	16,874,856	14,343,628	2,531,228	0
12 Advertising and promotion	345,098	293,333	51,765	0
13 Office expenses	809,788	688,320	121,468	0
14 Information technology	16,934,433	14,394,268	2,540,165	0
15 Royalties	0	0	0	0
16 Occupancy	1,743,677	1,482,126	261,551	0
17 Travel	415,739	353,378	62,361	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	375,780	319,413	56,367	0
20 Interest	1,251,574	1,063,838	187,736	0
21 Payments to affiliates	0	0	0	0
22 Depreciation, depletion, and amortization	13,771,898	11,706,113	2,065,785	0
23 Insurance	393,612	334,570	59,042	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 PAYMENTS TO AFFILIATES	6,073,731	5,162,671	911,060	0
b REPAIRS & MAINTENANCE	493,502	419,477	74,025	0
c RECRUITMENT & RELOCATION	453,829	385,755	68,074	0
d GENERAL EXCISE TAX	209,108	177,742	31,366	0
e All other expenses	1,360,373	1,243,316	117,057	
25 Total functional expenses. Add lines 1 through 24e	143,881,396	120,629,105	23,252,291	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 <input type="checkbox"/> 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	61,836,084	2	120,419,499
	3	Pledges and grants receivable, net	0	3	0
	4	Accounts receivable, net	137,374	4	201,124
	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	5,597,938	9	4,824,561
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	148,926,512		
	b	Less: accumulated depreciation	104,287,674		
	11	Investments—publicly traded securities	36,860,834	11	35,833,005
	12	Investments—other securities. See Part IV, line 11	41,763,463	12	47,152,184
	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	186,695,036	15	287,000,789
16	Total assets. Add lines 1 through 15 (must equal line 34)	384,821,174	16	540,070,000	
Liabilities	17	Accounts payable and accrued expenses	68,191,285	17	78,077,466
	18	Grants payable	0	18	0
	19	Deferred revenue	0	19	0
	20	Tax-exempt bond liabilities	41,362,823	20	50,924,331
	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	184,571,262	25	321,381,511
	26	Total liabilities. Add lines 17 through 25	294,125,370	26	450,383,308
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	90,695,804	27	89,686,692
	28	Temporarily restricted net assets	0	28	0
	29	Permanently restricted net assets	0	29	0
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	90,695,804	33	89,686,692	
34	Total liabilities and net assets/fund balances	384,821,174	34	540,070,000	

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	147,644,164
2	Total expenses (must equal Part IX, column (A), line 25)	2	143,881,396
3	Revenue less expenses. Subtract line 2 from line 1	3	3,762,768
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	90,695,804
5	Net unrealized gains (losses) on investments	5	1,097,150
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	-5,869,030
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	89,686,692

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

- 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
- 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
- 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.
- 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?
- 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.

	Yes	No
2a		No
2b	Yes	
2c	Yes	
3a	Yes	
3b	Yes	

Additional Data

Software ID:
Software Version:
EIN: 99-0238120
Name: THE QUEEN'S HEALTH SYSTEMS

Form 990 (2018)

Form 990, Part III, Line 4a:

THE QUEEN'S HEALTH SYSTEMS ("QHS") IS THE PARENT COMPANY OF THE QUEEN'S MEDICAL CENTER ("QMC"), QUEEN EMMA LAND COMPANY ("QEL"), QUEEN'S DEVELOPMENT CORPORATION ("QDC"), MOLOKAI GENERAL HOSPITAL ("MGH"), QUEEN'S NORTH HAWAII COMMUNITY HOSPITAL ("NHCH") AND VARIOUS OTHER HEALTHCARE RELATED ENTITIES (COLLECTIVELY REFERRED TO AS "QUEEN'S"). SEE SCHEDULE O FOR MORE INFORMATION.

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			
MAENETTE BENHAM EDD	2.0	X						0	0	0
TRUSTEE	2.0	X						0	0	0
GARY CAUFIELD	2.0	X						0	0	0
TRUSTEE	1.0	X						0	0	0
DIANE CECCHETTINI RN	2.0	X						0	0	0
TRUSTEE	1.0	X						0	0	0
PATRICK CHING	2.0	X						0	0	0
TRUSTEE	1.0	X						0	0	0
KYLE CHOCK	1.0	X						0	0	0
TRUSTEE	2.0	X						0	0	0
ERNEST FUKEDA JR	1.0	X						0	0	0
TRUSTEE - PART YEAR	1.0	X						0	0	0
CHRISTINE GAYAGAS	1.0	X						0	0	0
TRUSTEE	1.0	X						0	0	0
PETER HALFORD MD	2.0	X						9,798	0	0
TRUSTEE	3.0	X						9,798	0	0
PETER HANASHIRO	2.0	X						0	0	0
TRUSTEE	1.0	X						0	0	0
KEAWE KAHOLOKULA PHD	2.0	X						0	0	0
TRUSTEE	1.0	X						0	0	0

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			
KAMANI KUALA'AU TRUSTEE	2.0 1.0	X						0	0	0
STANLEY KURIYAMA TRUSTEE	2.0 1.0	X						0	0	0
KRISTI LEFFORGE TRUSTEE	1.0 1.0	X						0	0	0
SHERRY MENOR-MCNAMARA TRUSTEE	2.0 1.0	X						0	0	0
ROBERT MOMSEN TRUSTEE	2.0 2.0	X						0	0	0
CAMERON NEKOTA TRUSTEE	2.0 1.0	X						0	0	0
STEVEN NISHIDA MD TRUSTEE	2.0 1.0	X						0	0	0
GLENN REDIGER MD TRUSTEE	2.0 0.0	X						0	0	0
JAMES STEINWASCHER TRUSTEE	1.0 1.0	X						0	0	0
NADINE TENN SALLE MD TRUSTEE/CHIEF OF PED. QMC	2.0 15.0	X						37,842	0	0

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			
ARTHUR USHIJIMA PRESIDENT/CEO	32.0 33.0	X		X				1,602,592	0	91,312
ALLEN UYEDA TRUSTEE	1.0 1.0	X						0	0	0
JENAI WALL TRUSTEE/CHAIR	1.0 3.0	X		X				0	0	0
LESLIE WILCOX TRUSTEE	1.0 1.0	X						0	0	0
C SCOTT WO PHD TRUSTEE	2.0 1.0	X						0	0	0
JIM YATES TRUSTEE	2.0 1.0	X						0	0	0
JASON CHANG EVP/COO	25.0 30.0			X				0	788,330	55,780
JANICE KALANIHUIA VICE PRESIDENT	1.0 54.0			X				302,617	0	58,167
CYNTHIA KAMIKAWA VICE PRESIDENT	1.0 54.0			X				501,081	0	104,349
WHITNEY LIMM MD SR VICE PRESIDENT	48.0 12.0			X				855,609	0	113,462

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			
ERIC MARTINSON VP/CIO	37.0 23.0			X				745,842	0	82,474
JOHN NITAO VP/GENERAL COUNSEL	51.0 4.0			X				570,144	0	65,816
MICHEL RICCIONI TREASURER/CFO	44.0 21.0			X				769,665	0	59,031
JOELLE TANABE ASSISTANT SECRETARY	27.0 18.0			X				109,767	0	36,068
SHARLENE TSUDA SECRETARY/VP COMM DEVELOPMENT	52.0 3.0			X				354,997	0	61,435
CLINTON YEE ASSISTANT TREASURER	10.0 45.0			X				210,786	0	45,331
GERARD AKAKA VP - Native Hawaiian Affairs	50.0 0.0					X		603,656	0	71,063
BERNADETTE MERLINO VP - AMBULATORY SVCS	50.0 0.0					X		453,791	0	96,093
PAULA YOSHIOKA VP - QHS GOVT RELATIONS	50.0 0.0					X		443,660	0	45,263
BRIAN YOSHII VP - IT/CIO	50.0 0.0					X		388,476	0	27,338

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			
CHRISTOPHER MAHNKE CHIEF MED INFORMATION OFFICER	50.0 0.0					X		283,110	60,757	38,508

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization
THE QUEEN'S HEALTH SYSTEMS

Employer identification number
99-0238120

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

3
- 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		
See Additional Data Table						
Total	3				0	0

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)

(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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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)2014	(b)2015	(c)2016	(d)2017	(e)2018	(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 ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14	Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	
15	Public support percentage for 2017 Schedule A, Part II, line 14	15	

16a

33 1/3% support test—2018. 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—2017. 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—2018. 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—2017. 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 ▶ ☐

Schedule A (Form 990 or 990-EZ) 2018

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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b. .						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6. . . .						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . .						
13 Total support. (Add lines 9, 10c, 11, and 12.) . .						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	

19a 33 1/3% support tests—2018. 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—2017. 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		No
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>		No
2		No
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>		No
3a		No
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>		No
4a		No
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>		No
5a		No
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>		No
6		No
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>		No
7		No
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>		No
8		No
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>		No
9a		No
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>		No
9b		No
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>		No
9c		No
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>		No
10a		No
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? If "Yes" to a, b, or c, provide detail in Part VI.		
11a		No
11b		No
11c		No

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? 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.		
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? 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.		
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)? 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).		
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	Yes	
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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2	Yes	
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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3	Yes	

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 <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input checked="" type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> 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? 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.		
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? 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.		
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? Provide details in Part VI.	Yes	
3a	Yes	
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b	Yes	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations			
<div><div>1</div><div><input type="checkbox"/></div><div>Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.</div></div>			
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	<div><div><input type="checkbox"/></div><div>Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)</div></div>		

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 2018 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-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018:			
a From 2013.			
b From 2014.			
c From 2015.			
d From 2016.			
e From 2017.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7:			
\$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2019. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014.			
b Excess from 2015.			
c Excess from 2016.			
d Excess from 2017.			
e Excess from 2018.			

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

990 Schedule A, Supplemental Information

Return Reference	Explanation
SCHEDULE A, PART I, LINE 12G, COLUMN (VI)	DESCRIPTION OF NON-MONETARY SUPPORT QUEEN'S HEALTH SYSTEMS (QHS) PROVIDES LEGAL, ACCOUNTIN G, HUMAN RESOURCES AND ADMINISTRATIVE SERVICES TO THE QUEEN'S MEDICAL CENTER (QMC), MOLOKA I GENERAL HOSPITAL (MGH) AND QUEEN'S NORTH HAWAII COMMUNITY HOSPITAL (NHCH).

990 Schedule A, Supplemental Information

Return Reference	Explanation
SCHEDULE A, PART IV, SECTION A, LINE 1	In its articles of incorporation, the Queen's Health Systems (QHS) lists the following supported organizations: QMC, MGH and a class defined as all Section 509(A)(1) organizations in which QHS is a member. NHCH belongs to this supported class. QHS is the sole member of QMC, MGH and NHCH. NHCH is the newest member of the affiliated group. QHS has maintained a clinical affiliation with NHCH since 2005 and a formal affiliation since 2014.

990 Schedule A, Supplemental Information

Return Reference	Explanation
SCHEDULE A, PART IV, SECTION D, LINE 3	TWENTY-TWO TRUSTEES FOR THE QUEEN'S HEALTH SYSTEMS (QHS) ALSO SERVE AS TRUSTEES FOR THE QUEEN'S MEDICAL CENTER (QMC), INCLUDING THE PRESIDENT OF QMC. FOUR TRUSTEES FOR QHS ALSO SERVE AS TRUSTEES FOR QUEEN'S NORTH HAWAII COMMUNITY HOSPITAL AND THREE TRUSTEES FOR QHS SERVE AS TRUSTEES FOR MOLOKAI GENERAL HOSPITAL. THEREFORE QHS' SUPPORTED ORGANIZATIONS HAD A SIGNIFICANT VOICE IN THE INVESTMENT POLICY AND DIRECTING THE USE OF THE ORGANIZATION'S INCOME AND ASSETS AT ALL TIMES DURING THE YEAR.

990 Schedule A, Supplemental Information

Return Reference	Explanation
SCHEDULE A, PART IV, SECTION E, LINE 3A	QHS is the sole member with the sole power to elect board members for each of its supported organizations, QMC, MGH and NHCH. In addition, QHS' President serves as the Chair of the Board for MGH and NHCH.

990 Schedule A, Supplemental Information

Return Reference	Explanation
SCHEDULE A, PART IV, SECTION E, LINE 3B	<p>QHS is the sole member of QMC, NHCH and MGH and sets its overarching administrative policies for its supported organizations such as privacy and corporate compliance. In addition, certain major decisions approved by the Board of Trustees of the supported organizations must also be approved by QHS. Such decisions include: 1. A change to the purpose of the company; 2. A financing transaction in excess of \$500,000; 3. A lease transaction that has a term that is longer than 3 years or has a rent obligation in excess of \$1,000,000 over the lease term; 4. A transaction involving the sale, lease, disposition or hypothecation of real property; 5. Annual operational and capital budgets; 6. Strategic plans; 7. Merger or major acquisitions; 8. Creation of a new entity or joint venture; 9. Sale or disposition of all or substantially all of its assets; 10. Dissolution; 11. Amendment of bylaws; 12. Adoption, amendment or rescission of a board policy; 13. Capital expenditures in excess of \$2,000,000 for QMC, NHCH and MGH.</p>

Additional Data

Software ID:
Software Version:
EIN: 99-0238120
Name: THE QUEEN'S HEALTH SYSTEMS

Form 990, Sch A, Part I, Line 12g - Provide the following information about the supported organization(s).

(i)Name of supported organization	(ii)EIN	(iii) Type of organization (described on lines 1- 9 above (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		
(A) THE QUEEN'S MEDICAL CENTER	990073524	3	Yes		0	0
(A) MOLOKAI GENERAL HOSPITAL	990251372	3	Yes		0	0
(B) QUEEN'S NORTH HAWAII COMMUNITY HOSPITAL	990260423	3		No	0	0

SCHEDULE C

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.
▶Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

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

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

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

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

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

Name of the organization THE QUEEN'S HEALTH SYSTEMS	Employer identification number 99-0238120
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1	Provide a description of the organization's direct and indirect political campaign activities in Part IV (see instructions for definition of "political campaign activities")	
2	Political campaign activity expenditures (see instructions)	\$
3	Volunteer hours for political campaign activities (see instructions)	

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

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

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

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

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

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**A** Check ☒ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).**B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.**Limits on Lobbying Expenditures**
(The term "expenditures" means amounts paid or incurred.)**(a)** Filing organization's totals**(b)** Affiliated group totals**1a** Total lobbying expenditures to influence public opinion (grass roots lobbying)

0 0

b Total lobbying expenditures to influence a legislative body (direct lobbying)

102,353 160,095

c Total lobbying expenditures (add lines 1a and 1b)

102,353 160,095

d Other exempt purpose expenditures

120,629,105 1,290,451,212

e Total exempt purpose expenditures (add lines 1c and 1d)

120,731,458 1,290,611,307

f Lobbying nontaxable amount. Enter the amount from the following table in both columns.

1,000,000 1,000,000

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over \$500,000	20% of the amount on line 1e.
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.
Over \$17,000,000	\$1,000,000.

g Grassroots nontaxable amount (enter 25% of line 1f)

250,000 250,000

h Subtract line 1g from line 1a. If zero or less, enter -0-**i** Subtract line 1f from line 1c. If zero or less, enter -0-**j** If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?☐ Yes ☐ No**4-Year Averaging Period Under section 501(h)****(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)****Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) Total
2a Lobbying nontaxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
c Total lobbying expenditures	126,289	103,797	122,347	160,095	512,528
d Grassroots nontaxable amount	250,000	250,000	250,000	250,000	1,000,000
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000
f Grassroots lobbying expenditures	0	0	0	0	0

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

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

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

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

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

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

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

Part IV Supplemental Information

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

Return Reference	Explanation
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TY 2018 AffiliatedGroupAttachment

Name: THE QUEEN'S HEALTH SYSTEMS

EIN: 99-0238120

Explanation: NAME: QUEEN EMMA LAND COMPANY ADDRESS: 1301 PUNCHBOWL STREET HONOLULU, HI 96813 EIN: 99-0183769 EXPENSES: \$52,007,346 501(H) ELECTION: YES SHARE OF EXCESS LOBBYING EXPENDITURES: \$0 NAME: THE QUEEN'S HEALTH SYSTEMS ADDRESS: 1301 PUNCHBOWL STREET HONOLULU, HI 96813 EIN: 99-0238120 EXPENSES: \$120,629,105 501(H) ELECTION: YES SHARE OF EXCESS LOBBYING EXPENDITURES: \$0 NAME: THE QUEEN'S MEDICAL CENTER ADDRESS: 1301 PUNCHBOWL STREET HONOLULU, HI 96813 EIN: 99-0073524 EXPENSES: \$1,057,055,826 501(H) ELECTION: YES SHARE OF EXCESS LOBBYING EXPENDITURES: \$0 NAME: MOLOKAI GENERAL HOSPITAL ADDRESS: P.O. BOX 408 KAUNAKAKAI MOLOKAI, HI 96748 EIN: 99-0251372 EXPENSES: \$11,352,731 501(H) ELECTION: YES SHARE OF EXCESS LOBBYING EXPENDITURES: \$0 NAME: QUEEN'S NORTH HAWAII COMMUNITY HOSPITAL ADDRESS: 67-1125 MAMALAHOA HIGHWAY KAMUELA, HI 96743-8496 EIN: 99-0260423 EXPENSES: \$49,406,204 501(H) ELECTION: NO SHARE OF EXCESS LOBBYING EXPENDITURES: \$0

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.
► Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization
THE QUEEN'S HEALTH SYSTEMS

Employer identification number
99-0238120

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.

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

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

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

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

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, 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) 2018

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:

	Amount
<div>1c</div> Beginning balance	
<div>1d</div> Additions during the year	
<div>1e</div> Distributions during the year	
<div>1f</div> Ending balance	

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
<div>1a</div> Beginning of year balance					
<div>b</div> Contributions					
<div>c</div> Net investment earnings, gains, and losses					
<div>d</div> Grants or scholarships					
<div>e</div> Other expenditures for facilities and programs					
<div>f</div> Administrative expenses					
<div>g</div> 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
<div>3a(i)</div>		
<div>3a(ii)</div>		
<div>3b</div>		

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
<div>1a</div> Land	0	12,002		12,002
<div>b</div> Buildings				
<div>c</div> Leasehold improvements				
<div>d</div> Equipment		144,636,443	104,287,674	40,348,769
<div>e</div> Other		4,278,067	0	4,278,067
<div>Total.</div> Add lines 1a through 1e.(Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				44,638,838

Schedule D (Form 990) 2018

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) POOLED INVESTMENTS-NON PUBLIC	47,152,184	F
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	47,152,184	

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
(1) DUE FROM AFFILIATES	252,799,270
(2) FIRST TRUST ASSETS	2,025,780
(3) TRUSTEE HELD ASSETS	32,175,739
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.) ▶	287,000,789

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
DUE TO AFFILIATES	314,621,113
INTEREST PAYABLE	6,760,398
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.) ▶	321,381,511

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
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 99-0238120
Name: THE QUEEN'S HEALTH SYSTEMS

Supplemental Information

Return Reference	Explanation
SCHEDULE D, PART X, LINE 2	FIN 48 (ASC 740) FOOTNOTE QHS EVALUATES ITS UNCERTAIN TAX POSITIONS AND HAS NO MATERIAL UNRECOGNIZED TAX POSITIONS AS OF JUNE 30, 2019.

Schedule J (Form 990)	Compensation Information	OMB No. 1545-0047
		2018
Department of the Treasury Internal Revenue Service	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. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.	
Name of the organization THE QUEEN'S HEALTH SYSTEMS		Employer identification number 99-0238120

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.			
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence		
<input type="checkbox"/> Tax idemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees		
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
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.			
<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract		
<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study		
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed 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	No
c Participate in, or receive payment from, an equity-based compensation arrangement?		4c	No
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
Only 501(c)(3), 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?		5b	No
If "Yes," on line 5a or 5b, describe in Part III.			
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?		6b	No
If "Yes," on line 6a or 6b, describe in Part III.			
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.		7	Yes
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	

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.

[illegible]

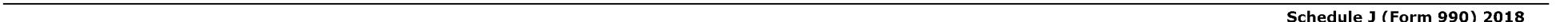
Part III **Supplemental Information**

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

Return Reference	Explanation
SCHEDULE J, PART I, LINE 3	COMPENSATION COMMITTEE REFERS TO A COMMITTEE OF THE ORGANIZATION'S GOVERNING BODY RESPONSIBLE FOR DETERMINING THE TOP MANAGEMENT OFFICIAL'S COMPENSATION PACKAGE, WHETHER OR NOT THE COMMITTEE HAS BEEN DELEGATED THE AUTHORITY TO MAKE AN EMPLOYMENT AGREEMENT WITH THE TOP MANAGEMENT OFFICIAL ON BEHALF OF THE ORGANIZATION. THE COMPENSATION COMMITTEE MAY ALSO HAVE OTHER DUTIES.

Return Reference	Explanation
SCHEDULE J, PART I, LINE 7	OTHER NON-FIXED PAYMENTS RECOGNITION AWARDS WERE PAID TO ALL EMPLOYEES BASED ON ACCOMPLISHMENTS OF PREDETERMINED GOALS SET FORTH IN THE INCENTIVE AND STRATEGIC PLANS AND DEFINED ELIGIBILITY OF THE EMPLOYEE. RECOGNITION AWARDS ARE DISCRETIONARY AND CONSIDER QUALITY THRESHOLDS WHICH INCLUDE ANNUAL ACCREDITATION AND MINIMUM OPERATING INCOME LEVEL CRITERIA. IN ADDITION, EXECUTIVE AWARDS ARE WEIGHTED BASED ON INDIVIDUAL GOALS ESTABLISHED FOR EACH EXECUTIVE.

Return Reference	Explanation
SCHEDULE J, PART II	<p>COMPENSATION PAID FOR SERVICES ARTHUR A. USHIJIMA MR. USHIJIMA SERVES AS A TRUSTEE FOR THE QUEEN'S HEALTH SYSTEMS ("QHS") AND SEVERAL OTHER QUEEN'S RELATED AFFILIATES. HE IS A VOLUNTEER TRUSTEE AND IS NOT COMPENSATED FOR THESE SERVICES. HIS HOURS SERVED AS A TRUSTEE OF QHS ARE 2 HOURS PER WEEK. MR. USHIJIMA ALSO SERVES AS PRESIDENT AND CHIEF EXECUTIVE OFFICER OF THE QUEEN'S HEALTH SYSTEMS AND AS PRESIDENT OF THE QUEEN'S MEDICAL CENTER ("QMC"). THE COMPENSATION LISTED IS HIS TOTAL COMPENSATION FOR HIS VARIOUS SERVICES. JASON CHANG MR. CHANG SERVES AS EVP OF QHS AND EVP AND COO OF QMC. HE IS NOT SEPARATELY COMPENSATED FOR THESE SERVICES. THE COMPENSATION LISTED IS HIS TOTAL COMPENSATION FOR ALL SERVICES. JANICE KALANIHUIA MS. KALANIHUIA SERVES AS VP FOR THE QUEEN'S HEALTH SYSTEM AND PRESIDENT OF MGH. SHE IS NOT SEPARATELY COMPENSATED FOR THESE SERVICES. THE COMPENSATION LISTED IS HER TOTAL COMPENSATION FOR ALL SERVICES. MICHEL RICCONI MR. RICCONI SERVED AS TREASURER OF QMC AND THE TREASURER/CHIEF FINANCIAL OFFICER OF QHS. HE WAS NOT SEPARATELY COMPENSATED FOR THESE SERVICES. THE COMPENSATION LISTED IS HIS TOTAL COMPENSATION FOR ALL SERVICES. SHARLENE TSUDA MS. TSUDA SERVES AS SECRETARY FOR QHS, QMC AND NHCH AND VP OF COMMUNITY DEVELOPMENT OF QHS. SHE IS NOT SEPARATELY COMPENSATED FOR THESE SERVICES. THE COMPENSATION LISTED IS HER TOTAL COMPENSATION FOR ALL SERVICES. ERIC MARTINSON MR. MARTINSON SERVED AS VICE PRESIDENT/CHIEF INVESTMENT OFFICER OF QHS AND PRESIDENT OF QEL. HE IS NOT SEPARATELY COMPENSATED FOR THESE SERVICES. THE COMPENSATION LISTED IS HIS TOTAL COMPENSATION FOR ALL SERVICES. JOHN NITAO MR. NITAO SERVES AS VP/GENERAL COUNSEL FOR THE QUEEN'S HEALTH SYSTEMS AND SECRETARY OF QEL. HE IS NOT SEPARATELY COMPENSATED FOR THESE SERVICES. THE COMPENSATION LISTED IS HIS TOTAL COMPENSATION FOR ALL SERVICES. WHITNEY LIMM, MD DR. LIMM SERVES AS SENIOR VP OF CLINICAL INTEGRATION AND CHIEF PHYSICIAN EXECUTIVE OF QHS AND QMC. HE IS NOT SEPARATELY COMPENSATED FOR THESE SERVICES. THE COMPENSATION LISTED IS HIS TOTAL COMPENSATION FOR ALL SERVICES. CYNTHIA KAMIKAWA MS. KAMIKAWA SERVES AS VP OF QHS AND IS PRESIDENT OF QUEEN'S NORTH HAWAII COMMUNITY HOSPITAL. SHE IS NOT SEPARATELY COMPENSATED FOR THESE SERVICES. THE COMPENSATION LISTED IS HER TOTAL COMPENSATION FOR ALL SERVICES. CLINTON YEE MR. YEE SERVES AS CORPORATE CONTROLLER OF QUEEN'S HEALTH SYSTEMS, ASSISTANT TREASURER OF QMC, QHS QEL AND TREASURER OF MGH. HE IS NOT SEPARATELY COMPENSATED FOR THESE SERVICES. THE COMPENSATION LISTED IS HIS TOTAL COMPENSATION FOR ALL SERVICES.</p>



Additional Data

Software ID:
Software Version:
EIN: 99-0238120
Name: THE QUEEN'S HEALTH SYSTEMS

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				
JASON CHANG EVP/COO	(i)	0	0	0	0	0	0	0
	(ii)	541,021	246,769	540	33,985	21,795	844,110	0
JANICE KALANIHUIA VICE PRESIDENT	(i)	206,653	71,298	24,666	42,831	15,336	360,784	0
	(ii)	0	0	0	0	0	0	0
CYNTHIA KAMIKAWA VICE PRESIDENT	(i)	354,090	114,021	32,970	90,401	13,948	605,430	0
	(ii)	0	0	0	0	0	0	0
WHITNEY LIMM MD SR VICE PRESIDENT	(i)	538,578	245,016	72,015	98,223	15,239	969,071	0
	(ii)	0	0	0	0	0	0	0
ERIC MARTINSON VP/CIO	(i)	468,468	216,151	61,223	58,034	24,440	828,316	0
	(ii)	0	0	0	0	0	0	0
JOHN NITAO VP/GENERAL COUNSEL	(i)	392,238	134,869	43,037	42,585	23,231	635,960	0
	(ii)	0	0	0	0	0	0	0
MICHEL RICCIONI TREASURER/CFO	(i)	527,493	239,850	2,322	44,931	14,100	828,696	0
	(ii)	0	0	0	0	0	0	0
SHARLENE TSUDA SECRETARY/VP COMM DEVELOPMENT	(i)	244,998	83,752	26,247	46,690	14,745	416,432	0
	(ii)	0	0	0	0	0	0	0
ARTHUR USHIJIMA PRESIDENT/CEO	(i)	928,409	526,920	147,263	77,010	14,302	1,693,904	0
	(ii)	0	0	0	0	0	0	0
CLINTON YEE ASSISTANT TREASURER	(i)	184,933	16,760	9,093	21,681	23,650	256,117	0
	(ii)	0	0	0	0	0	0	0
GERARD AKAKA VP - Native Hawaiian Affairs	(i)	398,119	137,337	68,200	53,655	17,408	674,719	0
	(ii)	0	0	0	0	0	0	0
BERNADETTE MERLINO VP - AMBULATORY SVCS	(i)	334,955	115,272	3,564	80,025	16,068	549,884	0
	(ii)	0	0	0	0	0	0	0
PAULA YOSHIOKA VP - QHS GOVT RELATIONS	(i)	307,459	103,714	32,487	37,247	8,016	488,923	0
	(ii)	0	0	0	0	0	0	0
BRIAN YOSHII VP - IT/CIO	(i)	260,505	116,581	11,390	11,787	15,551	415,814	0
	(ii)	0	0	0	0	0	0	0
CHRISTOPHER MAHNKE CHIEF MED INFORMATION OFFICER	(i)	266,110	17,000	0	37,613	895	321,618	0
	(ii)	60,757	0	0	0	0	60,757	0

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule K
(Form 990)

Supplemental Information on Tax-Exempt Bonds

- Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
- Attach to Form 990.
- Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
THE QUEEN'S HEALTH SYSTEMS

Employer identification number
99-0238120

Part I Bond Issues

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
A DEPT OF BUDGET & FINANCE STATE OF HI	99-0266961	419800LM7	01-29-2015	350,356,476	SEE PART VI		X		X		X

Part II Proceeds

		A		B		C		D	
1	Amount of bonds retired	0							
2	Amount of bonds legally defeased	0							
3	Total proceeds of issue	350,362,507							
4	Gross proceeds in reserve funds	0							
5	Capitalized interest from proceeds	0							
6	Proceeds in refunding escrows	0							
7	Issuance costs from proceeds	4,726,000							
8	Credit enhancement from proceeds	0							
9	Working capital expenditures from proceeds	0							
10	Capital expenditures from proceeds	170,381,148							
11	Other spent proceeds	160,009,007							
12	Other unspent proceeds	15,246,352							
13	Year of substantial completion								
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?	X							
15	Were the bonds issued as part of an advance refunding issue?		X						
16	Has the final allocation of proceeds been made?		X						
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use

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

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?	X							
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?	X							
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	0 %							
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶								
6 Total of lines 4 and 5								
7 Does the bond issue meet the private security or payment test?								
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of. . . .								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?		X						
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X							

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?	X							
b Exception to rebate?		X						
c No rebate due?		X						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?	X							
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	X							
b Name of provider	ML CAPITAL SERVICES							
c Term of hedge	650 %							
d Was the hedge superintegrated?		X						
e Was the hedge terminated?		X						

Part IV Arbitrage (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b	Name of provider	0							
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6	Were any gross proceeds invested beyond an available temporary period?		X						
7	Has the organization established written procedures to monitor the requirements of section 148? . . .	X							

Part V Procedures To Undertake Corrective Action

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

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

Return Reference	Explanation
SCHEDULE K	DESCRIPTION OF ARRANGEMENT RELATED ORGANIZATION REPORTING THE QUEEN'S HEALTH SYSTEMS (QHS) BORROWED ON BEHALF OF ITSELF AND ITS AFFILIATES, THE QUEEN'S MEDICAL CENTER (QMC) AND QUEEN'S NORTH HAWAII COMMUNITY HOSPITAL (NHCH). INFORMATION REPORTED ON SCHEDULE K IS FOR THE ENTIRE BOND ISSUE. THE OUTSTANDING BOND LIABILITY IS ALLOCATED BETWEEN ENTITIES AND REPORTED SEPERATELY ON FORM 990, PART X. QHS' SHARE OF THE OUTSTANDING LIABILITY IS \$50,924,331.

Return Reference	Explanation
PART I, LINE A, COLUMN (F)	<p>DESCRIPTION OF PURPOSE THE BONDS ARE ISSUED FOR THE BENEFIT OF THE BORROWER (THE QUEEN'S HEALTH SYSTEMS) AND THE FOLLOWING ORGANIZATIONS, EACH OF WHICH IS CONTROLLED BY THE BORROWER AND WHICH IS AN ORGANIZATION DESCRIBED IN SECTION 501(C)(3) OF THE CODE: THE QUEEN'S MEDICAL CENTER AND QUEEN'S NORTH HAWAII COMMUNITY HOSPITAL (TOGETHER WITH THE BORROWER, THE "OBLIGATED GROUP MEMBERS"). ON JANUARY 23, 2015, QHS ISSUED SPECIAL PURPOSE REVENUE BONDS 2015 SERIES A, 2015 SERIES B AND 2015 SERIES C. THE PURPOSE OF THIS ISSUE WAS TO REFUND ALL DEBT OBLIGATIONS PREVIOUSLY ISSUED UNDER THE MASTER TRUST INDENTURE DATED JULY 1, 1996, AS AMENDED AMONG THE BORROWER, THE QUEEN'S MEDICAL CENTER, AND OTHER AFFILIATED CORPORATIONS, AND THE MASTER TRUSTEE NAMED THEREIN, FINANCE, REFINANCE OR REIMBURSE THE COSTS OF ACQUIRING, CONSTRUCTING, RENOVATING AND EQUIPPING FACILITIES BENEFITTING THE OBLIGATED GROUP MEMBERS AND PAY COSTS OF ISSUANCE OF THE BONDS. THE ISSUANCE DATES FOR THE BONDS WERE: 12/11/2003 05/06/2009 03/16/2006</p>

Schedule L

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Transactions with Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ.
▶Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization
THE QUEEN'S HEALTH SYSTEMS

Employer identification number
99-0238120

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

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

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958. ▶ \$

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

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

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

Part III Grants or Assistance Benefiting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) CS WO SONS LTD	C. SCOTT WO, TRUSTEE-QHS	510,984	RENTAL OF PROPERTY		No

Part V Supplemental Information

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

Return Reference	Explanation
SCHEDULE L, PART IV, LINE 1	BUSINESS TRANSACTIONS C. SCOTT WO IS THE OWNER OF C.S. WO & SONS LTD, WHICH PROVIDES RENTAL SPACE TO THE ORGANIZATION. DURING THE YEAR, THE ORGANIZATION PAID RENT IN THE AMOUNT OF \$510,984.

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -	DLN: 93493136038520
SCHEDULE O (Form 990 or 990-EZ)	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. ▶ Go to <u>www.irs.gov/Form990</u> for the latest information.		OMB No. 1545-0047
			2018
Department of the Treasury Internal Revenue Service			Open to Public Inspection
Name of the organization THE QUEEN'S HEALTH SYSTEMS		Employer identification number 99-0238120	

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>PROGRAM SERVICE ACCOMPLISHMENTS THE MISSION OF QUEEN'S HEALTH SYSTEMS ("QHS") IS TO FULFIL L THE INTENT OF QUEEN EMMA AND KING KAMEHAMEHA IV TO PROVIDE IN PERPETUITY QUALITY HEALTH CARE SERVICES TO IMPROVE THE WELL-BEING OF NATIVE HAWAIIANS AND ALL THE PEOPLE OF HAWAII. QHS FULFILLS ITS EXEMPT PURPOSE BY SUPPORTING THE QUEEN'S MEDICAL CNETER ("QMC"), MOLOKAI GENERAL HOSPITAL ("MGH") AND QUEEN'S NORTH HAWAII COMMUNITY HOSPITAL ("NHCH"). IN ADDITION , QHS SUPPORTS ITS SUBSIDIARIES BY PROVIDING ADMINISTRATIVE AND SUPPORT SERVICES (INCLUDIN G LEGAL, ACCOUNTING AND HUMAN RESOURCES). QMC SUPPORTS NATIVE HAWAIIAN HEALTH INITIATIVES THROUGH MANY OF ITS PROGRAMS AND SERVICES, PARTICULARLY ITS NATIVE HAWAIIAN HEALTH PROGRAM (NHHP). THE FOCUS AREAS OF NHHP INCLUDE IMPROVEMENTS IN CLINICAL OUTCOMES, HEALTHCARE TRA INING, RESEARCH, AND ACCESS AND OUTREACH. NHHP CONDUCTS ONGOING ASSESSMENT AND DEVELOPMENT OF QMC PROGRAMS AND SERVICES FOCUSED ON NATIVE HAWAIIANS, INCLUDING SPECIFIC CLINICAL PRO GRAMS IN AREAS SUCH AS CARDIOLOGY, ONCOLOGY, COMPREHENSIVE WEIGHT MANAGEMENT, MEDICINE, NE UROSCIENCE, AND DIABETES. QMC COLLABORATES AND PARTNERS TO PROVIDE HEALTHCARE TRAINING AND EDUCATION OPPORTUNITIES TO NATIVE HAWAIIAN STUDENTS AND THOSE COMMITTED TO SERVING NATIVE HAWAIIAN COMMUNITIES FROM ADOLESCENCE TO GRADUATE STUDIES, SUCH AS, THE ULU KUKUI PROJECT , WHICH IS A PRE-COLLEGE SCIENCE EDUCATION PROGRAM AT STEVENSON MIDDLE SCHOOL TO PROMOTE E XCELLENCE IN SCIENCE EDUCATION AND THE PURSUIT OF BIOMEDICAL CAREERS BY NATIVE HAWAIIANS A ND PACIFIC ISLANDERS. IN ADDITION, NHHP PROGRAMS FOCUS ON QUALITY IMPROVEMENT AND INCREASE D ACCESS FOR NATIVE HAWAIIANS TO QMC AND COLLABORATE WITH THE NATIVE HAWAIIAN COMMUNITY IN EDUCATION, RESEARCH, AND COMMUNITY OUTREACH. THROUGH EACH OF THESE AREAS OF FOCUS, NHHP W ORKS TO PROVIDE A FRAMEWORK FOR THE DEVELOPMENT, IMPLEMENTATION AND EVALUATION OF CLINICAL INITIATIVES THAT AIM TO ENHANCE THE OLA PONO (WELL BEING) OF NATIVE HAWAIIANS. IN ADDITIO N TO NHHP, MANY OF QMC'S PROGRAM SERVICES DESCRIBED BELOW PROVIDE BENEFITS TO NATIVE HAWAI IANS, INCLUDING COMPONENTS OF CHARITY CARE AND UNCOMPENSATED CARE PROVIDED TO OUR PATIENTS . THE QUEEN'S MEDICAL CENTER - WEST OAHU WAS OPENED IN MAY 2014. QHS WAS ABLE TO EXTEND IT S MISSION BY OPENING QMC - WEST O'AHU, A COMMUNITY HOSPITAL THAT PROVIDES WEST O'AHU RESID ENTS AND VISITORS WITH HIGH QUALITY, STATE-OF-THE-ART HEALTH CARE CLOSE TO HOME. QMC - WES T O'AHU FEATURES COMPLETELY NEW AND CONVENIENT FACILITIES WITH A CARING, DEDICATED STAFF W HO DEMONSTRATE COMMITMENT TO THE LEGACY OF OUR FOUNDERS, QUEEN EMMA AND KING KAMEHAMEHA IV . TO SUPPORT THE QUEEN'S MISSION AND TO FULFILL THE TAX EXEMPT PURPOSE AS A CHARITABLE HOS PITAL, QUEEN'S PROVIDED THE FOLLOWING COMMUNITY BENEFITS, TOTALING APPROXIMATELY \$192.3M O N A SYSTEM-WIDE BASIS, FOR THE YEAR ENDED JUNE 30, 2019. 1. UNCOMPENSATED CARE - QMC PROVI DES MEDICAL SERVICES TO PATIENTS WHO DO NOT HAVE THE ABILITY TO PAY (CHARITY CARE) AND PAT IENTS WHO REFUSE TO PAY (BAD D</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>EBTS). FOR THE YEAR ENDED JUNE 30, 2019, THE ESTIMATED COST OF PROVIDING CHARITY CARE AND FOR SERVICES THAT WERE BAD DEBTS WAS \$2,991,000 AND \$53,921,000 RESPECTIVELY. 2. BEHAVIORAL HEALTH - QMC PROVIDES INPATIENT AND OUTPATIENT BEHAVIORAL HEALTH SERVICES THAT ARE NECESSARY AND IN CERTAIN INSTANCES, NOT GENERALLY AVAILABLE IN THE STATE OF HAWAII. THE ESTIMATED COST OF OPERATIONS RESULTING FROM BEHAVIORAL HEALTH SERVICES WAS \$839,000 FOR THE YEAR ENDED JUNE 30, 2019. 3. ON CALL PHYSICIAN COMPENSATION - QMC MAINTAINS THE ONLY LEVEL II TRAUMA CENTER IN THE STATE OF HAWAII. IN ORDER TO PROVIDE LEVEL II TRAUMA COVERAGE, THE MEDICAL CENTER INCURRED APPROXIMATELY \$10,876,000 IN ON CALL PHYSICIAN COVERAGE DURING THE YEAR ENDED JUNE 30, 2019. 4. FELLOWSHIP, RESIDENT AND INTERN COSTS - QMC INCURRED COSTS IN EXCESS OF REIMBURSEMENT OF APPROXIMATELY \$16,637,000 DURING THE YEAR ENDED JUNE 30, 2019 RELATED TO ITS CARDIAC FELLOWSHIP, RESIDENT AND INTERN PROGRAMS. AS A TEACHING FACILITY, THE MEDICAL CENTER PARTICIPATES IN AND SHARES THE COSTS OF THE HAWAII RESIDENCY PROGRAM. 5. HAWAII MEDICAL LIBRARY - QMC MAINTAINS A MEDICAL LIBRARY THAT BENEFITS HEALTHCARE PROFESSIONALS IN THE STATE OF HAWAII. THE ESTIMATED COST OF OPERATING THE HAWAII MEDICAL LIBRARY FOR THE YEAR ENDED JUNE 30, 2019 WAS \$593,000. 6. TRANSFER HOTLINE - QMC MAINTAINS A CARDIAC TRANSFER HOTLINE AND A REFERRAL HOTLINE TO ASSIST PATIENTS AND OTHER HEALTHCARE PROVIDERS WITH THE TRANSFER AND/OR REFERRAL OF PATIENTS TO APPROPRIATE HEALTHCARE SERVICES. THE ESTIMATED COST OF PROVIDING THESE SERVICES FOR THE YEAR ENDED JUNE 30, 2019 WAS \$1,246,000. 7. RESEARCH LOSSES - QMC EMPLOYS STAFF AND INCURS UNFUNDED COSTS FOR MEDICAL RESEARCH. FOR THE YEAR ENDED JUNE 30, 2019, RESEARCH COSTS WERE \$692,000. 8. CHARITABLE CONTRIBUTIONS - QMC MAKES CONTRIBUTIONS TO OUTSIDE CHARITABLE ORGANIZATIONS. FOR THE YEAR ENDED JUNE 30, 2019, CONTRIBUTIONS TO OUTSIDE CHARITABLE ORGANIZATIONS WERE \$2,874,000 OF THIS AMOUNT, \$561,000 WAS FOR FUNDING TO THE DEPARTMENT OF NATIVE HAWAIIAN HEALTH UNDER THE JOHN A. BURNS SCHOOL OF MEDICINE OF THE UNIVERSITY OF HAWAII AND \$1,000,000 WAS DONATED TO THE UNIVERSITY OF HAWAII CANCER CONSORTIUM. 9. ELECTRICAL GENERATOR PROJECT - IN ORDER TO MAINTAIN NECESSARY LIFE SUPPORT, DIAGNOSTIC AND OPERATING SYSTEMS, IN THE EVENT OF AN EMERGENCY, QMC SIGNIFICANTLY UPGRADED ITS POWER PLANT BY ADDING TWO NEW GENERATORS THAT ARE CAPABLE OF PROVIDING ELECTRICAL POWER FOR THE MEDICAL CENTER. TOTAL PROJECT COSTS INCURRED AS OF JUNE 30, 2019 WERE APPROXIMATELY \$34,420,000. 10. MEDICAID SHORTFALL IN PAYMENTS - QMC PROVIDES INPATIENT AND OUTPATIENT SERVICES TO MEDICAID PATIENTS IN THE STATE OF HAWAII. QMC INCURRED COSTS IN EXCESS OF REIMBURSEMENT OF APPROXIMATELY \$56,381,000 DURING THE YEAR ENDED JUNE 30, 2019. 11. MEDICARE SHORTFALL IN PAYMENTS - QMC PROVIDES INPATIENT AND OUTPATIENT SERVICES TO MEDICARE PATIENTS IN THE STATE OF HAWAII. QMC INCURRED COSTS IN EXCESS OF REIMBURSEMENT BASED ON MEDICARE COST REP</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>ORTS OF APPROXIMATELY \$33,520,000 DURING THE YEAR ENDED JUNE 30, 2019. CONSISTENT WITH COS T REPORT REQUIREMENTS, THERE ARE AMOUNTS THAT ARE EXCLUDED FROM THE COSTS ABOVE. 12. LEASE PRICING BELOW FAIR MARKET VALUE - QMC EXTENDED LEASE RATES TO THE UNIVERSITY OF HAWAII TH AT ARE BELOW FAIR MARKET VALUE. FOR THE YEAR ENDED JUNE 30, 2019, REVENUES FOREGONE FROM L EASE RATES THAT WERE BELOW FAIR MARKET VALUE WERE \$45,000. 13. MOLOKAI GENERAL HOSPITAL - QUEEN'S SUPPORTS MGH IN PROVIDING HEALTHCARE SERVICES TO THE ISLAND OF MOLOKAI. FOR THE YE AR ENDED JUNE 30, 2019, MGH PROVIDED COMMUNITY BENEFITS TOTALING \$1,715,000. 14. QUEEN'S N ORTH HAWAII COMMUNITY HOSPITAL - QUEEN'S SUPPORTS NHCH IN PROVIDING HEALTHCARE SERVICES TO THE NORTH HAWAII REGION. FOR THE YEAR ENDED JUNE 30, 2019, NHCH PROVIDED COMMUNITY BENEFITS TOTALING \$3,937,000. 15. NATIVE HAWAIIAN HEALTH AT QMC - QUEEN'S SUPPORTS A NATIVE HAWA IIAN HEALTH PROGRAM AT QMC. FOR THE YEAR ENDED JUNE 30, 2019, EXPENSES TOTALED \$349,000. 1 6. KINAU STREET OFF-RAMP IMPROVEMENT PROJECT - IN ORDER TO IMPROVE ACCESS TO ITS EMERGENCY DEPARTMENT AND HOSPITAL, QMC, IN CONJUNCTION WITH THE STATE DEPARTMENT OF TRANSPORTATION AND CITY DEPARTMENT OF TRANSPORTATION SERVICES, SUPPORTED CONSTRUCTION OF THE KINAU STREET OFF-RAMP. FOR THE YEAR ENDED JUNE 30, 2019, COSTS INCURRED FOR THE IMPROVEMENT PROJECT WE RE \$9,000. 17. DENTAL CLINIC - QMC PROVIDES DENTAL SERVICES TO INDIGENT PATIENTS AND OTHER S THROUGH ITS DENTAL CLINIC. THE COST OF OPERATIONS FROM THE DENTAL CLINIC WAS APPROXIMATE LY \$939,000 FOR THE YEAR ENDED JUNE 30, 2019. 18. DONATED USE OF CONFERENCE ROOMS - QMC AL LOWS PHYSICIANS AND TEACHERS FROM THE JOHN A. BURNS SCHOOL OF MEDICINE OF THE UNIVERSITY O F HAWAII, VARIOUS GOVERNMENTAL ENTITIES INCLUDING THE HAWAII DEPARTMENT OF HEALTH AND OTHE R NONPROFIT ORGANIZATIONS THE FREE USE OF ITS FACILITIES AT THE QUEEN'S CONFERENCE CENTER. FOR THE YEAR ENDED JUNE 30, 2019, THE VALUE OF THE USE OF THE CENTER WAS \$327,000. 19. TUTU BERT'S HOUSE - TUTU BERT'S HOUSE IS AN 8-BED PRIVATE MEDICAL RESPITE HOUSE IN PARTNERSH IP WITH THE QUEEN'S MEDICAL CENTER AND HOMEAID HAWAII. TUTU BERT'S HOUSE OFFERS MEDICALLY FRAIL HOMELESS DISCHARGED FROM THE QUEEN'S MEDICAL CENTER WHO NO LONGER IN NEED OF IN-PATI ENT HOSPITALIZATION, BUT WHO ARE STILL TOO FRAIL TO RECUPERATE ON THE STREETS OR IN AN URB AN SHELTER, WITH A SAFETY NET RESOURCE. THE HOUSE FACILITATES SHORT-TERM STABILIZATION AND SUPPORTIVE CASE MANAGEMENT THAT ACCELERATES THEIR TRANSITION OUT OF HOMELESSNESS, AND INT O AVAILABLE HOUSING OPTIONS. FOR THE YEAR ENDED JUNE 30, 2019 COSTS INCURRED FOR THE PROGR AM WERE \$826,000.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A - CONTINUED	<p>20. OHANA HOUSE - OHANA HOUSE IS A 14-BED PRIVATE MEDICAL RESPITE HOUSE IN PARTNERSHIP WITH THE QUEEN'S MEDICAL CENTER AND KALIHI PALAMA HEALTH CENTER. THIS PROGRAM PROVIDES CASE MANAGEMENT AND SHORT-TERM RESIDENTIAL CARE THAT ALLOWS HOMELESS DISCHARGED FROM THE HOSPITAL THE OPPORTUNITY TO REST IN A SAFE ENVIRONMENT WHILE ACCESSING MEDICAL CARE AND OTHER SUPPORTIVE SERVICES. THE SERVICES PROVIDED TO CLIENTS INCLUDE CASE MANAGEMENT, TRANSPORTATION, SHELTER, MEALS, EMERGENCY CLOTHING AND HYGIENE SERVICES. FOR THE YEAR ENDED JUNE 30, 2019 COSTS INCURRED FOR THE PROGRAM WERE \$522,000. 21. QUEEN'S CARE COALITION (KE KU'UNA NA'A U) - THE QUEEN'S CARE COALITION PAIRS PATIENTS WHO HAVE PSYCHOSOCIAL ISSUES WITH NAVIGATORS WHO BUILD TRUSTING RELATIONSHIPS, IDENTIFY AND BRIDGE BARRIERS TO CARE AND CONNECT PATIENTS WITH EXISTING SUPPORT IN THE COMMUNITY. THE NAVIGATOR ACCOMPANIES PATIENTS ON VISITS TO THEIR PRIMARY CARE AND SPECIALTY DOCTORS; MAKES SURE HOME HEALTH SUPPLIES ARE DELIVERED; ADVOCATES FOR FINANCIAL BENEFITS; CONNECTS PATIENTS TO COMMUNITY SUPPORT AND EVEN HELPS FIND HOMELESS PATIENTS HOUSING. KE KU'UNA NA'A U NAVIGATORS SERVE NATIVE HAWAIIAN PATIENTS ADMITTED TO HOSPITAL WITH CHRONIC MEDICAL CONDITIONS, BEHAVIORAL HEALTH PROBLEMS, AND/OR PSYCHOSOCIAL STRESSORS. FOR THE YEAR ENDED JUNE 30, 2019 COSTS INCURRED FOR THE PROGRAM WERE \$647,000. 22. TELESTROKE PROGRAM - QUEEN'S NEUROSCIENCE INSTITUTE PROVIDES STATE-OF-THE-ART MEDICAL CARE TO PATIENTS WITH NEUROLOGICAL DISEASES THROUGH THE INTEGRATION OF CLINICAL EXCELLENCE, EDUCATION AND RESEARCH. QMC INCURRED COSTS IN EXCESS OF REIMBURSEMENT AND STATE GRANTS OF APPROXIMATELY \$268,000 DURING THE TAX YEAR ENDED JUNE 30, 2019. 23. HEALTH AND WELLNESS EDUCATION - QMC PROVIDES HEALTH AND WELLNESS EDUCATION TO THE COMMUNITY IN AN EFFORT TO PROMOTE HEALTHY LIFESTYLES. FOR THE YEAR ENDED JUNE 30, 2019, THE COST OF PROVIDING HEALTH AND WELLNESS EDUCATION WAS \$153,000. 24. PROGRAMS THAT IMPROVE ACCESS TO HEALTHCARE - QMC IMPROVES THE COMMUNITY'S ACCESS TO HEALTHCARE BY HELPING PATIENTS QUALIFY FOR MEDICAID AND OTHER TYPES OF INSURANCE. FOR THE YEAR ENDED JUNE 30, 2019, THESE PROGRAM COSTS TOTALED \$1,705,000. 25. JOB SHADOWING PROGRAM - QMC SPONSORS A JOB SHADOWING PROGRAM FOR STUDENTS IN THE STATE OF HAWAII. FOR THE YEAR ENDED JUNE 30, 2019, COSTS INCURRED FOR THE PROGRAM WERE \$3,000. 26. COMMUNITY OUTREACH - QHS EMPLOYEES VOLUNTEER THEIR TIME AND EXPERIENCE PROVIDING FREE LECTURES TO MEMBERS OF THE COMMUNITY INCLUDING PROFESSIONALS, STUDENTS AND MEMBERS OF THE PUBLIC. 27. VOLUNTEER EFFORTS - QHS EMPLOYEES PERIODICALLY VOLUNTEER FOR OTHER CHARITABLE ORGANIZATIONS. FOR THE YEAR ENDED JUNE 30, 2019, THESE EVENTS INCLUDED THE AMERICAN HEART ASSOCIATION'S "HEART WALK", AMERICAN CANCER SOCIETY'S "RELAY FOR LIFE "HOPE LODGE FUNDRAISER", SUSAN G. KOMEN FOUNDATION'S "RACE FOR THE CURE", WAIKIKI IMPROVEMENT ASSOCIATION'S "BEACH CLEAN UP THE AMERICAN DIABETES ASSOCIATION'S "STEP OUT" FUNDRAISER. IN ADDITION, QHS OFFICERS</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A - CONTINUED	DICATE MANY HOURS SERVING AS VOLUNTEER BOARD MEMBERS FOR OTHER HAWAII BASED CHARITABLE ORG ANIZATIONS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, LINE 11B	<p>PROCESS USED TO REVIEW THE FORM 990 THE FORM 990 FOR THE QUEEN'S HEALTH SYSTEMS (QHS) AND THE SEPARATE FORMS FOR EACH OF THE NOT-FOR-PROFIT SUBSIDIARIES OF QHS WERE REVIEWED BY THE GOVERNING BODY PRIOR TO THE FILING OF THE TAX RETURN. THE QHS AUDIT COMMITTEE, WHICH IS COMPRISED OF MEMBERS OF THE QHS BOARD OF TRUSTEES, WAS DELEGATED THE RESPONSIBILITY TO REVIEW THE RETURNS PRIOR TO THEIR FILING. THE RETURNS WERE PRESENTED TO THE COMMITTEE BY MANAGEMENT AND BY THE INDEPENDENT PUBLIC ACCOUNTING FIRM THAT PREPARED THE RETURNS. IN ADDITION, COMPENSATION RELATED DISCLOSURES IN THE RETURNS WERE REVIEWED BY THE CHAIRPERSON OF THE COMPENSATION COMMITTEE PRIOR TO FILING THE RETURNS. ALSO, A COPY OF THE QHS RETURN WAS MADE AVAILABLE TO EACH OF THE MEMBERS OF THE QHS BOARD OF TRUSTEES PRIOR TO THE RETURNS BEING FILED WITH THE INTERNAL REVENUE SERVICE.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, LINE 12C	<p>MONITORING AND ENFORCEMENT OF COMPLIANCE WITH CONFLICT OF INTEREST POLICY ALL QHS COMPANIES ARE SUBJECT TO A WRITTEN CONFLICT OF INTEREST POLICY. ALL TRUSTEES, OFFICERS, DESIGNATED EMPLOYEES AND CONTRACTORS ARE REQUIRED TO COMPLETE AN ANNUAL DISCLOSURE FORM. THE DESIGNATED EMPLOYEES ARE THOSE SELECTED BY EXECUTIVES IN THE ORGANIZATION WHO IDENTIFY THOSE EMPLOYEES (TYPICALLY MANAGER LEVEL AND ABOVE) WHO MAY BE IN A POSITION TO SELECT OR INFLUENCE THE SELECTION OF A VENDOR. DISCLOSURES ARE SUMMARIZED AND MAINTAINED BY EACH COMPANY'S CORPORATE SECRETARY. THE CONTRACTS MANAGEMENT DEPARTMENT AND LEGAL DEPARTMENT HAVE THE CONFLICT OF INTEREST SUMMARIES AND CHECK FOR CONFLICTS OF INTEREST AT THE BEGINNING OF THE CONTRACT PROCESS. ANY CONFLICT OF INTEREST INVOLVING A TRUSTEE IS PRESENTED TO THE BOARD OF TRUSTEES. ANY CONFLICT OF INTEREST INVOLVING A DISQUALIFIED PERSON IS SUBJECT TO THE PROCESS OF ESTABLISHING A REBUTTABLE PRESUMPTION OF REASONABLENESS. ANY TRUSTEE WITH A CONFLICT OF INTEREST IS EXCUSED FOR THE PORTION OF THE MEETING WHERE THE SUBJECT MATTER IS DISCUSSED AND VOTED ON.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, LINES 15A AND 15B	<p>PROCESS FOR DETERMINING COMPENSATION A COMMITTEE OF THE BOARD OF TRUSTEES CALLED THE COMPENSATION COMMITTEE MEETS REGULARLY TO REVIEW THE COMPENSATION OF ALL EXECUTIVES OF ALL COMPANIES WITHIN QHS. QHS' EXECUTIVE COMPENSATION IS REVIEWED ANNUALLY FOR ITS PRESIDENT/CEO, EXECUTIVE VP/COO, EXECUTIVE VP/CFO, QHS SENIOR VP ENDOWMENT, QHS SENIOR VP CORPORATE DEVELOPMENT, QHS VP GENERAL COUNSEL, QHS VP HUMAN RESOURCES, QHS VP INFORMATION TECHNOLOGY/CIO, QHS VP COMMUNITY DEVELOPMENT, QHS VP MEDICAL AFFAIRS AND QHS VP CLINICAL INTEGRATION. ALL DECISIONS REGARDING EXECUTIVE COMPENSATION ARE MADE IN CONFORMITY WITH THE PROCEDURES REQUIRED TO ESTABLISH A REBUTTABLE PRESUMPTION OF REASONABLENESS. ANY ADJUSTMENT TO COMPENSATION IS SUBJECT TO THE PROCESS OF ANNUAL PERFORMANCE REVIEWS AND COMPARISON TO COMPARABLE COMPENSATION DATA PREPARED BY A NATIONALLY RECOGNIZED INDEPENDENT COMPENSATION CONSULTANT. THE MOST RECENT REVIEW TOOK PLACE IN OCTOBER 2019. OUTSIDE COUNSEL ASSISTS WITH THE REVIEW PROCESS AND DOCUMENTS THE DECISIONS OF THE COMMITTEE.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, LINE 19	PROCESS FOR MAKING DOCUMENTS AVAILABLE TO THE PUBLIC QHS' GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST AND THE QHS' CONSOLIDATED AUDITED FINANCIAL STATEMENTS ARE ATTACHED TO THE QUEEN'S MEDICAL CENTER ("QMC"), MOLOKAI GENERAL HOSPITAL ("MGH") AND QUEEN'S NORTH HAWAII COMMUNITY HOSPITAL ("NHCH") TAX RETURNS, AS REQUIRED. QHS DOES NOT MAKE ITS CONFLICT OF INTEREST POLICY AVAILABLE TO THE PUBLIC.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9	OTHER CHANGES IN NET ASSETS PENSION FAS 87 ADJUSTMENT \$(5,164,374) CHANGE IN OTHER COMPREHENSIVE INCOME \$(704,654) ROUNDING \$(2) ----- TOTAL \$(5,869,030)

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 PART IX LINE 11G	DESCRIPTION: PURCHASED SERVICES TOTAL FEES: 9609562

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 PART IX LINE 11G	DESCRIPTION:CONSULTING SERVICES TOTAL FEES:5840073

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 PART IX LINE 11G	DESCRIPTION:OTHER SERVICES TOTAL FEES:1425221

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

► Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
► Attach to Form 990.
► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization
THE QUEEN'S HEALTH SYSTEMS

Employer identification number
99-0238120

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.

(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)THE QUEEN'S MEDICAL CENTER 1301 PUNCHBOWL STREET HONOLULU, HI 96813 99-0073524	MEDICAL SVCS	HI	501(c)(3)	3	QHS	Yes	
(2)QUEEN EMMA LAND COMPANY 1301 PUNCHBOWL STREET HONOLULU, HI 96813 99-0183769	SUPPORT SVCS	HI	501(c)(3)	12a	QHS	Yes	
(3)MOLOKAI GENERAL HOSPITAL PO BOX 408 KAUNAKAKAI MOLOKAI, HI 96748 99-0251372	MEDICAL SVCS	HI	501(c)(3)	3	QHS	Yes	
(4)QUEEN'S NORTH HAWAII COMMUNITY HOSPITAL 67-1125 MAMALAHOA HIGHWAY KAMUELA, HI 96743 99-0260423	MEDICAL SVCS	HI	501(c)(3)	3	QHS	Yes	

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) HAMAMATSUQUEEN'S PET IMAGING 1301 PUNCHBOWL STREET HONOLULU, HI 96813 94-3266916	PET IMAGING	HI	NA	N/A								

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) THE QUEEN'S DEVELOPMENT CORPORATION 1301 PUNCHBOWL STREET HONOLULU, HI 96813 99-0240109	DEVELOPMENT	HI	QHS	C Corp	151,236,441	124,011,317	100.000 %	Yes	
(2) QUEEN'S INSURANCE EXCHANGE 1301 PUNCHBOWL STREET HONOLULU, HI 96813 91-1913839	INSURANCE	HI	QHS	C Corp	395,647	32,977,416	100.000 %	Yes	
(3) DIAGNOSTIC LABORATORY SERVICES INC 99-859 IWAIWA STREET AIEA, HI 96701 99-0240499	MEDICAL LAB SVCS	HI	NA	C Corp				Yes	

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

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

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

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

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

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

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

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

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

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

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

Yes

No

1a

No

1b

No

1c

No

1d

No

1e

No

1f

No

1g

No

1h

No

1i

No

1j

No

1k

No

1l

No

1m

No

1n

No

1o

No

1p

Yes

1q

Yes

1r

No

1s

No

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

See Additional Data Table

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

Part VII **Supplemental Information**

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

Return Reference	Explanation
SCHEDULE R, PART III	IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS A PARTNERSHIP HAMAMATSU/QUEEN'S PET IMAGING CENTER, LLC EIN: 94-3266916 ADDRESS: 1301 PUNCHBOWL STREET HONOLULU, HI 96813

Additional Data

Software ID:
Software Version:
EIN: 99-0238120
Name: THE QUEEN'S HEALTH SYSTEMS

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

(a) Name of related organization		(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
(1)	THE QUEEN'S MEDICAL CENTER	p	5,264,248	FMV
(1)	MOLOKAI GENERAL HOSPITAL	q	1,566,723	FMV
(2)	QUEEN EMMA LAND COMPANY	q	2,837,924	FMV
(3)	THE QUEEN'S MEDICAL CENTER	q	122,404,783	FMV
(4)	QUEEN'S DEVELOPMENT CORPORATION	q	3,942,455	FMV
(5)	QUEEN'S INSURANCE EXCHANGE	q	341,659	FMV
(6)	QUEEN'S NORTH HAWAII COMMUNITY HOSPITAL	q	7,940,591	FMV
(7)	QUEEN'S INSURANCE EXCHANGE	p	262,134	FMV
(8)	QUEEN'S DEVELOPMENT CORPORATION	p	395,690	FMV
(9)	DIAGNOSTIC LABORATORY SERVICES	p	151,659	FMV
(10)	DIAGNOSTIC LABORATORY SERVICES	q	4,120,980	FMV