

Senior Residence At Kapolei 2 Inc

Executive Director / CEO

EIN 261492845

HI · NTEE L22

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Audrey Awaya, Executive Director / CEO** (\$12,712) against **every comparable organization** that fit the selection criteria — **111** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Audrey Awaya — reported title “EXECUTIVE DIRECTOR/ASSISTA”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

| | |
|-----------|---|
| SECTOR | Organizations sharing the subject's NTEE classification (L22). |
| BUDGET | Total revenue between \$112,699 and \$252,312 — 0.67x to 1.50x the subject's \$168,208 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE sector (L22), nationwide + budget 0.67–1.5x revenue. |

111 organizations qualified on sector, size, and geography → **111** within the band form the benchmarked peer set.

Distribution of comparable compensation



| | | | | | |
|---------|----------|----------|----------|----------|----------|
| \$8,031 | \$17,112 | \$34,298 | \$65,844 | \$87,707 | \$12,712 |
|---------|----------|----------|----------|----------|----------|



■ Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to HI cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|--|-------|-----------|----------------------|-----------------|------------------|------|
| Shoals Senior Housing Inc | IN | \$168,267 | Secretary | \$11,050 | \$13,016 | 2024 |
| Spring Valley Manor Inc | AZ | \$169,124 | Coo & Vice President | \$13,954 | \$15,432 | 2023 |
| Henry County Housing Development Group Inc | IL | \$164,664 | President | \$21,232 | \$23,314 | 2024 |
| Pigeon Creek I Inc | OH | \$172,538 | President | \$9,146 | \$10,820 | 2024 |
| Tonopah Lamb Senior Housing Inc | MN | \$172,831 | President/tr | \$68,006 | \$73,121 | 2025 |
| Asi - Bozeman Inc | MN | \$163,239 | President/tr | \$68,006 | \$73,121 | 2025 |
| Topeka Supportive Housing Inc | MN | \$162,367 | President/tr | \$68,006 | \$73,121 | 2025 |
| Friends Apartment Homes Inc | IN | \$174,718 | Manager | \$9,885 | \$11,643 | 2024 |
| La Casa Village II Inc | WI | \$175,199 | Board Member | \$21,467 | \$25,041 | 2024 |
| Hillsboro Supportive Housing Inc | OR | \$160,162 | Finance Dir. | \$13,072 | \$13,559 | 2024 |
| Golden Rule Community Development Corp | CA | \$159,853 | President | \$10,000 | \$9,645 | 2024 |
| Lindley Homes | CA | \$158,812 | Executive Director | \$26,967 | \$26,778 | 2023 |
| Morse Elderly Housing Corporation | FL | \$177,756 | Vice Preside | \$75,384 | \$77,060 | 2025 |
| Maine Adult Education Association | ME | \$179,147 | Executive Director | \$44,659 | \$48,661 | 2025 |
| North East Manor Inc | PA | \$179,147 | Ceo | \$18,725 | \$20,857 | 2024 |
| Coulee Homes Ltd | WI | \$179,604 | President/ceo | \$138,859 | \$166,762 | 2023 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|---|-------|-----------|-------------------------------------|-----------------|------------------|------|
| Unity Court Apartments Inc | WV | \$180,733 | President | \$53,483 | \$64,680 | 2024 |
| Roslindale Senior Housing Corporation | MA | \$180,909 | President | \$28,210 | \$28,314 | 2024 |
| Northern Valley Home | ND | \$181,247 | President | \$600 | \$735 | 2024 |
| Venture Development 2002 Inc | NY | \$154,585 | Chief Executive Officer | \$38,189 | \$39,682 | 2023 |
| Methodist Village Inc | AR | \$182,403 | Ceo | \$14,434 | \$17,655 | 2025 |
| Baybarry Corporation | WI | \$153,318 | President/ceo | \$138,859 | \$166,762 | 2023 |
| Boulder Presbyterian Housing Inc | CO | \$152,881 | Manager | \$114,451 | \$122,578 | 2024 |
| Converse-kokomo Oic Housing Servicesinc | CA | \$184,108 | President/ceo | \$68,128 | \$65,708 | 2024 |
| Woodside Haven Inc | WI | \$151,624 | Director Of Finance (Thru May 2023) | \$37,706 | \$45,283 | 2023 |

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to HI cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

■ Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to HI cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: peerbasis.org/methodology.

■ Sample, role match & sensitivity

PEER COUNT 111 organizations. Compensation range \$318–\$535,028; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$168,208); for reference, expenses \$283,340 and assets \$3,440,495. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Audrey Awaya, reported title *"EXECUTIVE DIRECTOR/ASSISTA"*, benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact**

title match — the board should confirm this is a comparable role.

| | |
|-----------------|--|
| RELATED-ORG PAY | 94 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material. |
| OUTLIERS | 5 peers fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts). |

Sensitivity — the subject's percentile under alternative compensation definitions:

| BASIS | SUBJECT PERCENTILE |
|---|--------------------|
| Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default | 20 th |
| Total compensation (D + F), as reported (no adjustments) | 21 st |
| Reportable pay only (column D), adjusted | 0 th |
| All sources (D + E + F), adjusted | 39 th |

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

● **Rebuttable presumption of reasonableness · 26 CFR 53.4958-6**

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Audrey Awaya) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 111 similarly situated organizations (Same NTEE sector (L22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,712 is reasonable (approximately the 20th percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [__ for / __ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability

data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.