

Pacific Housing Oahu Corporation

Executive Director / CEO

EIN 300145038

HI · NTEE L99

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 — **51** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **10th** percentile of comparable organizations below the typical range for comparable organizations

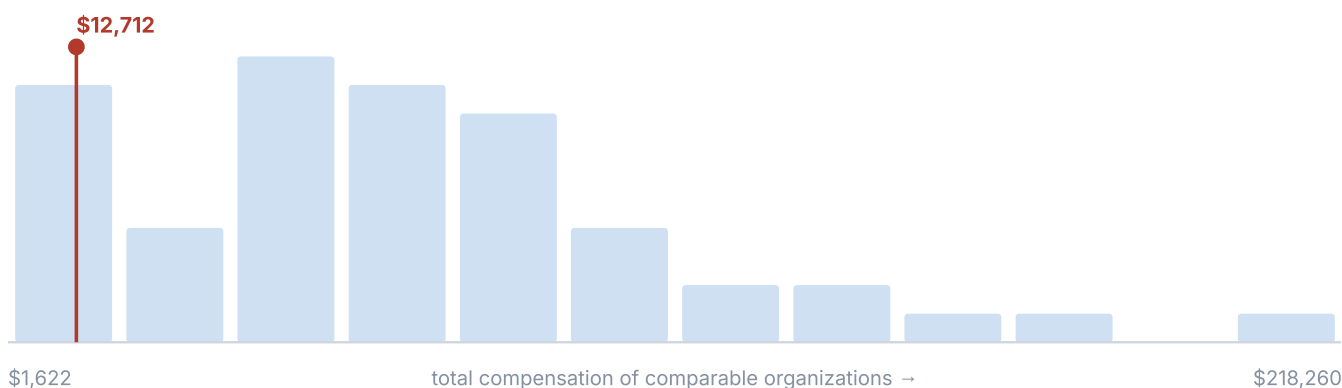
Benchmarked executive: Audrey Awaya — reported title “EXECUTIVE DIRECTOR/ASST SECRETARY”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L99).
BUDGET	Total revenue between \$310,936 and \$696,126 — 0.67x to 1.50x the subject's \$464,084 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L99), nationwide + budget 0.67–1.5x revenue.

51 organizations qualified on sector, size, and geography → **51** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,599	\$35,272	\$56,190	\$87,662	\$121,741	\$12,712
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■ 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
Hrpeavensreliefprograminc	TX	\$458,000	Project Manager	\$2,150	\$2,474	2023
Helping The Homeless Inc	VA	\$450,933	Chief Executive Officer	\$40,050	\$43,192	2024
Urban League Of Southern Ct Inc	CT	\$479,013	Ceo	\$164,438	\$172,208	2024
Pilgrim Terrace Cooperative Homes	CA	\$480,355	Executive Director	\$87,574	\$86,958	2023
Asbury Arms North Inc	FL	\$445,308	Ceo/presiden	\$36,488	\$39,417	2023
Public Safety Academy Housing Inc	FL	\$484,047	Vice Chair	\$119,094	\$121,741	2025
St Croix Family Resource Center	MN	\$442,046	Executive Director	\$76,879	\$82,661	2025
Helping Hands Fund	MT	\$441,450	Executive Director	\$26,209	\$31,555	2024
Faith And Fostering	LA	\$488,494	Executive Director	\$57,320	\$70,498	2024
Hosts For Hospitals	PA	\$490,010	Coordinator	\$68,000	\$73,789	2025
Breaking The Cycle	ME	\$490,021	Exec Director	\$71,395	\$79,851	2024
Los Sures 101 South 3rd Housing	NY	\$434,107	Executive Director	\$17,573	\$18,260	2023
Hope House Of St Croix Valley	MN	\$495,154	Executive Di	\$122,841	\$139,579	2023
Lytton Iv Housing Corporation	CA	\$503,562	Ceo	\$47,706	\$46,011	2024
Potter's House Mission Inc	PA	\$424,203	President	\$73,455	\$84,235	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Jacksonville Community Land Trust Inc	FL	\$424,173	Executive Director	\$137,461	\$148,494	2023
Been There	TX	\$505,942	Executive Director	\$92,813	\$103,698	2024
Car Housing Affordability Fund	CA	\$420,324	Treasurer	\$47,274	\$46,941	2023
Benet Place	MN	\$509,435	President And Ceo	\$41,871	\$46,211	2024
Miracles Happen Recovery Residence	GA	\$416,035	Executive Di	\$45,000	\$52,030	2023
Harmony Village Senior Nonprofit Housing Corp	MI	\$415,474	Administrator	\$48,655	\$56,093	2024
209 South 2nd Street Housing Development	NY	\$522,952	Executive Director	\$20,221	\$20,409	2024
Coronado Interfaith Housing Corporation	CA	\$402,681	President	\$12,848	\$12,392	2024
Bleeding Disorders Association	SC	\$401,157	Director	\$75,000	\$89,974	2023
Usvets - Arizona	CA	\$399,672	President & Ceo	\$18,095	\$17,967	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 51 organizations. Compensation range \$1,622–\$218,260; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$464,084); for reference, expenses \$806,984 and assets \$8,923,682. **Revenue and expenses diverge this year — revenue may misrepresent**

operating size; weigh the expense-based view.

ROLE MATCH	Audrey Awaya, reported title "EXECUTIVE DIRECTOR/ASST SECRETARY", 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	17 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	10 th
Total compensation (D + F), as reported (no adjustments)	10 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	71 st

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 51 similarly situated organizations (Same NTEE sector (L99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,712 is reasonable (approximately the 10th 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.