

Spirit Of Aloha Outreaches

Executive Director / CEO

This analysis benchmarks the total compensation of **Mark Hovland, Executive Director / CEO** (\$102,291) against **every comparable organization** that fit the selection criteria — **58** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **74th** percentile of comparable organizations within the typical range

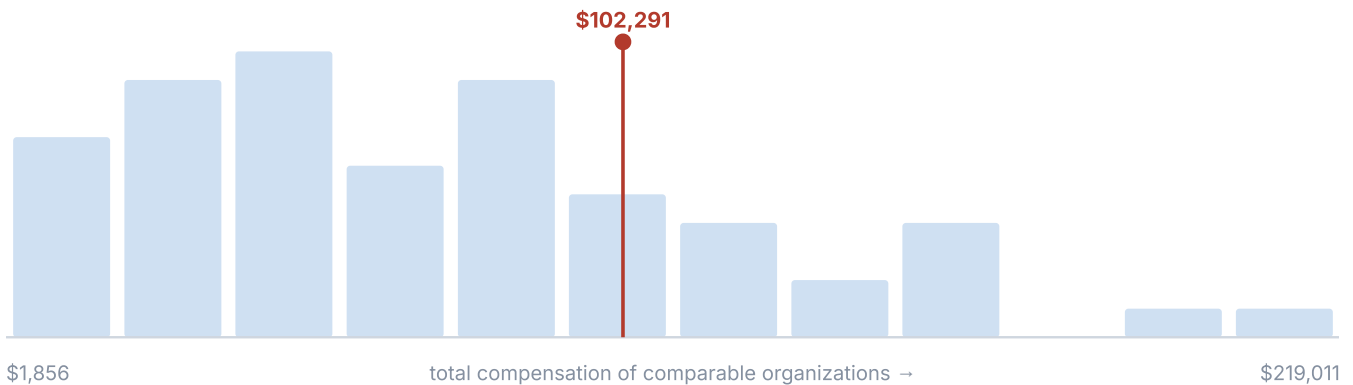
Benchmarked executive: Mark Hovland — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B30).
BUDGET	Total revenue between \$251,704 and \$563,518 — 0.67x to 1.50x the subject's \$375,679 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B30), nationwide + budget 0.67–1.5x revenue.

58 organizations qualified on sector, size, and geography → **58** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,998	\$35,274	\$62,327	\$104,909	\$142,839	\$102,291
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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
South Carolina Indian Development Council Inc	SC	\$368,454	Exec. Director	\$63,346	\$69,848	2025
Circadium	PA	\$367,508	Executive Director	\$28,516	\$31,762	2023
Iowa State Trowel Trades Apprentice	IA	\$385,735	Trustee	\$102,959	\$122,303	2024
Chafer Theological Seminary	NM	\$362,482	President	\$42,350	\$50,876	2023
Urban Youth Racing School Inc	PA	\$359,241	Executive Director	\$71,760	\$79,930	2023
Upright Wellness Center Inc	CA	\$355,126	Ceo	\$150,000	\$140,521	2024
Local 107 Development And Training	WI	\$354,146	Union Trustee	\$135,907	\$150,016	2025
Association Of Camp Nursing Inc	KY	\$349,998	Ceo	\$31,577	\$36,805	2024
Suncoast Career Academy Inc	FL	\$347,093	Board Member	\$31,130	\$31,727	2024
Unite Here Local 54 Training &	NJ	\$406,192	Chairperson/union Trustee	\$28,157	\$28,079	2023
Northeast Iowa Ironworkers	IA	\$413,362	Trustee Alte	\$9,513	\$11,009	2025
Tfg Heartwood Inc	NH	\$337,875	Director	\$1,800	\$1,856	2023
Wisconsin Education Innovations Inc	WI	\$421,906	Executive Director	\$57,720	\$65,398	2024
Chicago School Of Violin Making Inc	IL	\$427,305	Executive Director	\$95,699	\$102,070	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Limitless Vistas Inc	LA	\$319,409	Business Manager	\$29,100	\$34,763	2024
Plumbers & Steamfitters Local 568 Appren	MS	\$433,287	Former Union Trustee	\$49,040	\$59,255	2024
Heart Missionary Training Institute	FL	\$317,972	Executive Di	\$42,000	\$44,070	2023
Ironworkers Local #12 Education And	NY	\$434,499	Trustee	\$75,954	\$74,461	2024
Vehicles For Change San Diego Inc	CA	\$310,145	Executive Director	\$86,539	\$83,465	2023
Vermont Center For Integrative	VT	\$308,334	Executive Director	\$40,810	\$44,563	2024
Restore Texas Ministries	TX	\$449,381	Ceo	\$68,624	\$76,672	2023
Waterloo Joint Apprenticeship	IA	\$299,592	Training Dir	\$32,255	\$38,316	2024
Chedvas Bais Yaakov	OH	\$451,871	Trustee	\$49,756	\$57,174	2024
Bell Tech Career Institute	TX	\$452,245	Trustee	\$81,816	\$88,789	2024
Ironworkers Local 6 Training Fund	NY	\$292,083	Administrato	\$12,656	\$12,407	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to HI cost of living and 2023 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 **58** organizations. Compensation range \$1,856–\$219,011; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$375,679); for reference, expenses \$379,258 and assets \$82,560.
ROLE MATCH	Mark Hovland, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	74 th
Total compensation (D + F), as reported (no adjustments)	79 th
Reportable pay only (column D), adjusted	74 th
All sources (D + E + F), adjusted	64 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 (Mark Hovland) 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 58 similarly situated organizations (Same NTEE sector (B30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$102,291 is reasonable (approximately the 74th 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.