

# Malama Honua Public Charter School

Executive Director / CEO

EIN 465734248

HI · NTEE B12

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Denise Espania, Executive Director / CEO** (\$20,182) against **every comparable organization** that fit the selection criteria — **94** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **17<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

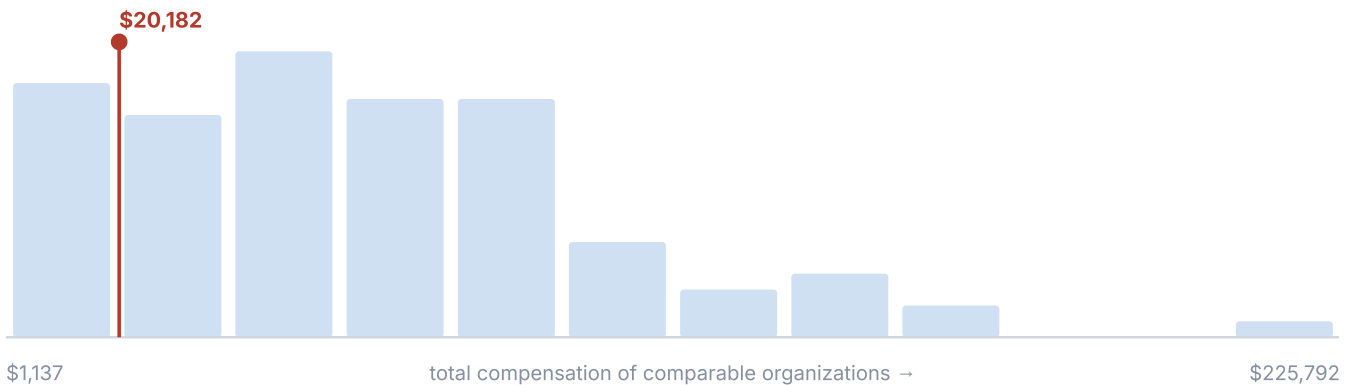
**Benchmarked executive:** Denise Espania — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B12).
BUDGET	Total revenue between \$240,627 and \$538,719 — 0.67x to 1.50x the subject's \$359,146 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B12), nationwide + budget 0.67–1.5x revenue.

**94** organizations qualified on sector, size, and geography → **94** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$11,829	\$26,523	\$55,410	\$87,076	\$115,529	\$20,182
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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
<a href="#">Zionsville Education Foundation Inc</a>	IN	\$360,985	Executive Dir.	\$48,825	<b>\$59,208</b>	2023
<a href="#">Waco Isd Education Foundation</a>	TX	\$353,927	Executive Director	\$79,385	<b>\$91,316</b>	2023
<a href="#">Sevier County Partners In Progress</a>	TN	\$353,505	Executive Di	\$57,174	<b>\$69,108</b>	2023
<a href="#">Jacob And Clara Faber Community</a>	OH	\$366,746	President &	\$129,595	<b>\$153,312</b>	2024
<a href="#">Educate2envision International Inc</a>	CA	\$351,294	Executive Dir.	\$61,589	<b>\$59,401</b>	2024
<a href="#">Mission San Juan Bautista</a>	CA	\$348,704	Executive Director	\$63,000	<b>\$60,762</b>	2024
<a href="#">Magnet Educational Choice</a>	FL	\$348,303	Chief Executive Officer	\$21,760	<b>\$23,507</b>	2023
<a href="#">Legacy Scholars</a>	MI	\$344,615	Executive Director	\$8,583	<b>\$9,640</b>	2025
<a href="#">Pamlico Partnership For Children Inc</a>	NC	\$342,286	Executive Director	\$58,650	<b>\$69,686</b>	2023
<a href="#">Gahanna-jefferson Education Foundation</a>	OH	\$380,947	Executive Director	\$19,986	<b>\$23,644</b>	2024
<a href="#">Henry County Prevention Coalition</a>	TN	\$381,568	Director	\$61,135	<b>\$69,925</b>	2025
<a href="#">Walk N Rollers</a>	CA	\$334,697	Executive Director	\$101,269	<b>\$97,672</b>	2024
<a href="#">Associated Builders And Contractors</a>	LA	\$334,677	Executive Director	\$33,959	<b>\$43,000</b>	2023
<a href="#">Dr Alvin R Calman Professorship</a>	NJ	\$384,807	Trustee	\$79,602	<b>\$79,383</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Delaware County By5 Early Childhood</a>	IN	\$330,791	Executive Di	\$95,568	<b>\$112,567</b>	2024
<a href="#">Methacton Education Foundation</a>	PA	\$387,676	Executive Director	\$36,611	<b>\$41,983</b>	2023
<a href="#">Mcneil Band Boosters</a>	TX	\$388,412	Treasurer	\$7,793	<b>\$8,482</b>	2025
<a href="#">Foundation For Vision Rehabilitation</a>	NY	\$389,030	President & Ceo	\$52,008	<b>\$51,138</b>	2025
<a href="#">San Joaquin County Office Of Education</a>	CA	\$328,568	President	\$76,113	<b>\$71,517</b>	2025
<a href="#">Angels Touch Inc</a>	GA	\$389,933	President	\$30,000	<b>\$34,687</b>	2023
<a href="#">Middle School Of The Arts Foundation</a>	FL	\$390,429	Executive Director	\$116,403	<b>\$118,991</b>	2025
<a href="#">Erats Thiel Building Company</a>	MN	\$391,746	Treasurer	\$66,725	<b>\$73,642</b>	2024
<a href="#">African Conservation Centre Us</a>	CO	\$325,707	Scrty/execut	\$39,600	<b>\$42,412</b>	2024
<a href="#">Kalamazoo Experiential Learning</a>	MI	\$392,689	President &	\$51,731	<b>\$59,639</b>	2024
<a href="#">Howard Co Public Schools Education Fndn</a>	MD	\$399,896	Executive Director	\$67,250	<b>\$72,298</b>	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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT **94** organizations. Compensation range \$1,137–\$225,792; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$359,146); for reference, expenses \$229,592 and assets \$1,058,103.
ROLE MATCH	Denise Espania, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	20 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	17 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	20 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	85 <sup>th</sup>

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 (Denise Espania) 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 94 similarly situated organizations (Same NTEE sector (B12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$20,182 is reasonable (approximately the 17<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.