

Friends Of Waialua Robotics

Executive Director / CEO

EIN 811144400

HI · NTEE B12

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Glenn Lee, Executive Director / CEO** (\$15,870) against **every comparable organization** that fit the selection criteria — **66** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **24th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Glenn Lee — 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 (B12).
BUDGET	Total revenue between \$142,236 and \$318,439 — 0.67x to 1.50x the subject's \$212,293 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B12), nationwide + budget 0.67–1.5x revenue.

66 organizations qualified on sector, size, and geography → **66** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,885	\$16,346	\$36,942	\$72,761	\$94,389	\$15,870
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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
Lancaster Country Club Foundation	PA	\$210,886	Treasurer	\$26,936	\$30,003	2023
Nextmark Foundation Inc	NJ	\$210,508	President	\$18,000	\$17,436	2024
Mequon-thiensville Education Foundation Inc	WI	\$214,357	Executive Director	\$32,500	\$37,911	2023
Teaching And Learning Collaborative Inc	CA	\$208,413	President	\$22,500	\$20,535	2025
Friends Of Richmond Community High School	VA	\$207,623	Executive Director	\$61,702	\$62,968	2025
Njea Affiliates Risk Purchasing	NJ	\$206,464	President	\$100,282	\$97,137	2024
Mandela International Magnet School Education Foundation	NM	\$203,289	Treasurer	\$3,000	\$3,501	2024
Rochester Education Foundation Inc	NY	\$202,563	Executive Director	\$32,500	\$32,802	2023
Manheim Central Foundation For	PA	\$222,472	Executive Di	\$30,000	\$31,620	2025
Hallsville Isd Education Foundation	TX	\$201,469	Executive Dir.	\$20,000	\$21,704	2024
Eastlake Educational Foundation	CA	\$223,340	Executive Director	\$80,262	\$73,252	2025
Western Dairy Education & Research	MO	\$200,700	President	\$415,400	\$477,322	2024
Ferndale Public Schools Foundation	WA	\$225,437	Executive Director	\$4,794	\$4,656	2024
Wilson Education Foundation	PA	\$226,468	Executive Director	\$33,250	\$35,973	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Austin Public Education Foundation	MN	\$195,646	President	\$14,600	\$15,651	2024
Laptops 4 Learning	AZ	\$192,571	Executive Director	\$18,000	\$19,335	2023
Oj Anderson Scholarship Foundation Inc	NJ	\$191,208	President	\$14,400	\$14,360	2023
Victorious Life International	IL	\$189,594	Ceo	\$750	\$799	2024
The Education Foundation Of Putnam	FL	\$189,084	Executive Director	\$27,500	\$28,027	2024
William S Hart Education Foundation	CA	\$235,818	Executive Director	\$61,832	\$59,635	2023
South Dade Education Fund Inc	FL	\$235,957	President	\$114,247	\$116,437	2024
Jonas Realty Corp	MA	\$186,388	Vice President	\$57,176	\$57,387	2023
Heights Schools Foundation	OH	\$186,278	Executive Di	\$26,085	\$30,859	2023
State College Area School District	PA	\$240,559	Executive Director	\$72,159	\$78,068	2024
Raymond Schools Foundation	WA	\$182,859	Secretary/treas	\$2,400	\$2,331	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 66 organizations. Compensation range \$799–\$477,322; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$212,293); for reference, expenses \$235,926 and assets \$226,807.
ROLE MATCH	Glenn Lee, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	10 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	24 th
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	38 th
All sources (D + E + F), adjusted	23 rd

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 (Glenn Lee) 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 10, 2026, comparing compensation against 66 similarly situated organizations (Same NTEE sector (B12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,870 is reasonable (approximately the 24th 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 10, 2026.