

# Lamalama Ka Ulu Inc

Executive Director / CEO

EIN 862804766

HI · NTEE E70

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Amber Kahealani Alapa'i, Executive Director / CEO** (\$4,000) against **every comparable organization** that fit the selection criteria — **125** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 2<sup>nd</sup> percentile of comparable organizations**

below the typical range for comparable organizations

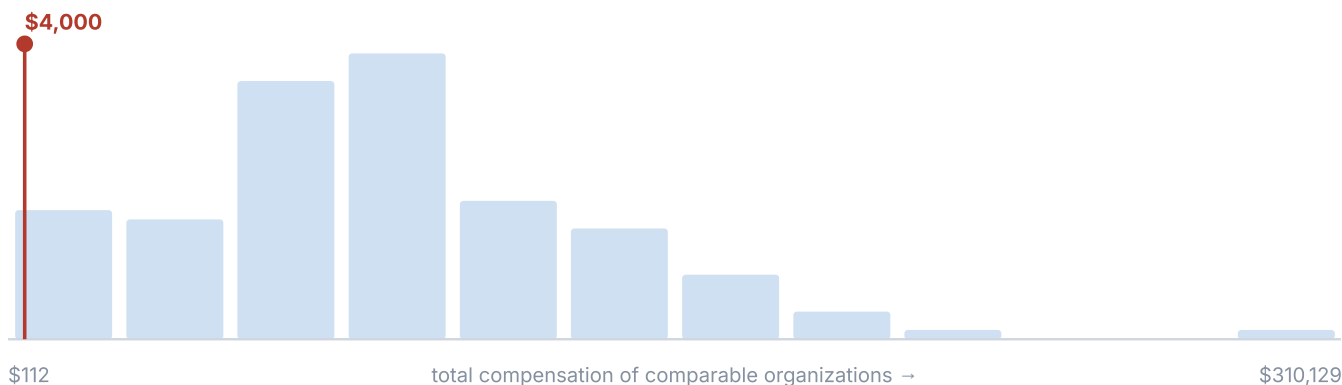
**Benchmarked executive:** Amber Kahealani Alapa'i — reported title "President", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E70).
BUDGET	Total revenue between \$255,156 and \$571,246 — 0.67x to 1.50x the subject's \$380,831 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E70), nationwide + budget 0.67–1.5x revenue.

**125** organizations qualified on sector, size, and geography → **125** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$23,812	\$55,687	\$84,655	\$110,729	\$150,534	<b>\$4,000</b>
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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="#">River Street Education Inc</a>	VA	\$379,457	Director	\$6,644	<b>\$7,165</b>	2023
<a href="#">Pender Alliance For Total Health</a>	NC	\$378,664	Executive Director	\$80,000	<b>\$92,327</b>	2023
<a href="#">Hill Country Mission For Health</a>	TX	\$378,290	Executive Director	\$98,010	<b>\$109,505</b>	2023
<a href="#">Smiles Of Faith Inc</a>	OK	\$377,545	Executive Di	\$50,000	<b>\$59,731</b>	2024
<a href="#">National Interprofessional Initiative On</a>	CO	\$377,253	Top Mgmt Official-ind Cont	\$129,875	<b>\$139,097</b>	2023
<a href="#">New Mexico Chronic Disease</a>	NM	\$384,591	Executive Di	\$95,314	<b>\$114,503</b>	2023
<a href="#">Fountain Project Foundation Inc</a>	CA	\$376,944	Manager	\$40,200	<b>\$37,660</b>	2024
<a href="#">Athens Area Diaper Bank Inc</a>	GA	\$388,623	Executive Dir.	\$26,564	<b>\$28,977</b>	2024
<a href="#">Mile In My Shoes</a>	MN	\$371,876	Executive Director (Through August 2024)	\$66,166	<b>\$70,930</b>	2024
<a href="#">Conectinc</a>	NY	\$371,731	Exec Director	\$75,000	<b>\$73,525</b>	2024
<a href="#">Women For Healthy Rural Living</a>	ME	\$391,371	Executive Dir.	\$37,440	<b>\$40,673</b>	2024
<a href="#">Abstinence Coalition</a>	ME	\$391,684	Exective Director	\$87,000	<b>\$94,512</b>	2024
<a href="#">Peggy Lillis Foundation</a>	NY	\$393,876	Executive Director	\$110,000	<b>\$107,837</b>	2024
<a href="#">Yankton Rural Area Health Education</a>	SD	\$367,253	Executive Di	\$28,370	<b>\$33,968</b>	2024
<a href="#">Healthy Island Project Inc</a>	ME	\$394,898	Executive Di	\$80,000	<b>\$86,908</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Montanas Peer Network</a>	MT	\$365,967	Executive Dir.	\$83,269	<b>\$97,379</b>	2024
<a href="#">Kentucky Health Departments Assn</a>	KY	\$363,838	Executive Director	\$82,308	<b>\$98,770</b>	2023
<a href="#">Options For Women East</a>	MN	\$363,109	Executive Director	\$76,498	<b>\$84,428</b>	2023
<a href="#">Confluence Public Health Alliance</a>	MT	\$362,814	Executive Director	\$93,960	<b>\$109,881</b>	2024
<a href="#">Scch Fitness Center Inc</a>	IN	\$361,128	Director	\$51,750	<b>\$60,955</b>	2023
<a href="#">Healthy Community Coalition</a>	ME	\$359,679	Former President	\$50,167	<b>\$54,499</b>	2024
<a href="#">Carefirst Carolina Foundation</a>	SC	\$359,527	Foundation D	\$10,500	<b>\$12,235</b>	2023
<a href="#">National Nurse Practitioner Residency</a>	CT	\$356,680	Executive Director	\$188,381	<b>\$197,282</b>	2023
<a href="#">The Annie Appleseed Project</a>	FL	\$354,438	President	\$53,000	<b>\$52,623</b>	2025
<a href="#">People Advocating Recovery Inc</a>	KY	\$353,644	President	\$95,000	<b>\$110,729</b>	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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 125 organizations. Compensation range \$112–\$310,129; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$380,831); for reference, expenses \$218,674 and assets \$227,031. **Revenue and expenses diverge this year — revenue may misrepresent operating**

**size; weigh the expense-based view.**

ROLE MATCH	Amber Kahealani Alapa'i, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	2 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	2 <sup>nd</sup>
Reportable pay only (column D), adjusted	10 <sup>th</sup>
All sources (D + E + F), adjusted	2 <sup>nd</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 (Amber Kahealani Alapa'i) 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 125 similarly situated organizations (Same NTEE sector (E70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,000 is reasonable (approximately the 2<sup>nd</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.