

Papakolea Community Development

Executive Director / CEO

EIN 912074211

HI · NTEE N31

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lilia Kapuniai, Executive Director / CEO** (\$92,356) against **every comparable organization** that fit the selection criteria — **43** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **79th** percentile of comparable organizations within the typical range

Benchmarked executive: Lilia Kapuniai — reported title "Executive Dir.", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N31).
BUDGET	Total revenue between \$331,390 and \$741,919 — 0.67x to 1.50x the subject's \$494,613 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N31), nationwide + budget 0.67–1.5x revenue.

43 organizations qualified on sector, size, and geography → **43** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$25,152	\$45,949	\$67,228	\$82,861	\$106,628	\$92,356
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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
Methow Valley Community Center	WA	\$495,854	Former Executive Director	\$60,098	\$60,098	2024
Chicago Heights Fitness Llc	IL	\$499,685	Director	\$44,267	\$48,609	2024
Belmont Community Center	NE	\$504,777	Executive Di	\$54,500	\$67,406	2023
The Rec Center Ltd	IA	\$508,345	Director	\$87,341	\$106,816	2024
Southern Maine Community Recreation Center	ME	\$479,038	General Manager	\$103,738	\$116,024	2024
Unity Sports And Cultural Club Inc	MA	\$512,933	President	\$7,543	\$7,571	2024
Crawford County Recreation Center	IL	\$454,008	Executive Director (Current)	\$61,159	\$67,157	2024
Nasson Center Redevelopment Inc	ME	\$450,411	Executive Director	\$47,361	\$54,535	2023
J Babe Stearn Community Center	OH	\$540,009	Program Directorexecutive Director	\$60,000	\$70,980	2024
Reclaiming Our Children And Community Project Inc	MD	\$447,908	Chair	\$27,000	\$28,194	2024
Maxwell M Corpening Jr Memorial	NC	\$546,252	Director	\$308,421	\$355,946	2024
Bulldogs Sports Complex Inc	NY	\$440,903	Executive Dir.	\$81,579	\$84,770	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sports For Youth	WA	\$437,850	Vice President	\$66,000	\$67,949	2023
East Springfield Community Center	IL	\$434,283	President	\$53,000	\$59,917	2023
Sioux Falls Sports Authority	SD	\$433,742	Executive Director	\$29,319	\$37,209	2023
Potter Valley Youth Community Center	CA	\$556,792	Board Vice President/program Director	\$38,343	\$38,074	2023
Union Arena Inc	VT	\$428,012	Executive Director	\$45,560	\$49,900	2025
Eagle Rock Community Cultural	CA	\$426,841	Executive Director	\$106,627	\$105,876	2023
Spring Grove Regional Parks And	PA	\$421,602	Executive Director	\$64,730	\$72,099	2024
Greenwood Community & Recreation	MS	\$398,999	President	\$52,622	\$67,394	2023
The Greater Canandaigua Civic Center Inc	NY	\$592,002	Executive Director	\$75,628	\$74,364	2025
Clarkston Community Center	GA	\$396,225	Executive Dir.	\$70,014	\$80,952	2023
Woodstock Recreation Center Inc	VT	\$594,647	Executive Director	\$84,760	\$95,289	2024
Second Cycle Community Bicycle Shop	WA	\$599,418	Executive Dir.	\$75,050	\$75,050	2024
Wabash Valley Family Sports Center Inc	IN	\$382,782	Executive Director	\$53,000	\$64,271	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	43 organizations. Compensation range \$699–\$355,946; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$494,613); for reference, expenses \$468,356 and assets \$896,662.
ROLE MATCH	Lilia Kapuniaï, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 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	79 th
Total compensation (D + F), as reported (no adjustments)	88 th
Reportable pay only (column D), adjusted	74 th
All sources (D + E + F), adjusted	72 nd

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 (Lilia Kapuniaï) 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 43 similarly situated organizations (Same NTEE sector (N31), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$92,356 is reasonable (approximately the 79th 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.