

Waipahu Community Association

Executive Director / CEO

EIN 990093258

HI · NTEE S31

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Henry Aquino, Executive Director / CEO** (\$50,000) against **every comparable organization** that fit the selection criteria — **97** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **26th** percentile of comparable organizations within the typical range

Benchmarked executive: Henry Aquino — 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 (S31).

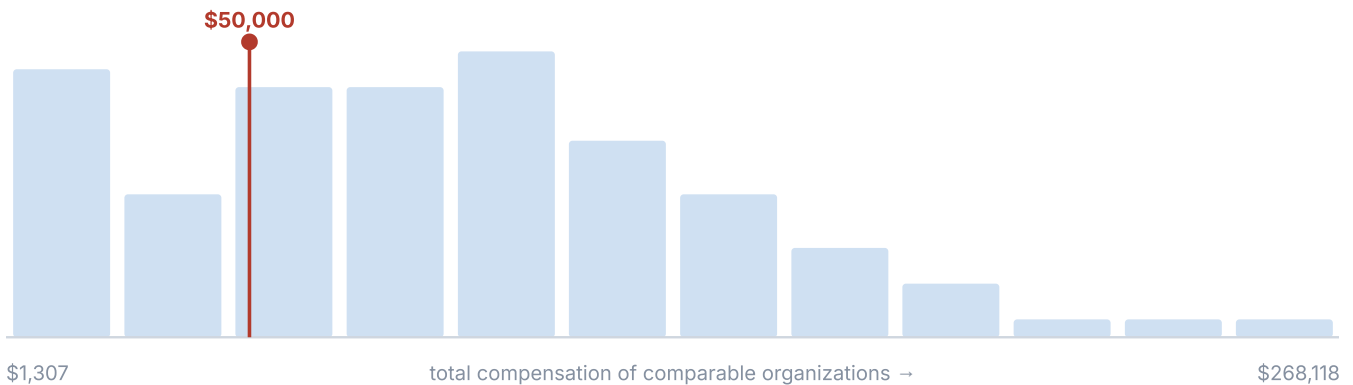
BUDGET Total revenue between \$276,003 and \$617,917 — 0.67x to 1.50x the subject's \$411,945 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (S31), nationwide + budget 0.67–1.5x revenue.

97 organizations qualified on sector, size, and geography

→ **97** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,652	\$49,790	\$86,320	\$119,685	\$162,876	\$50,000
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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
The Peoples Place Inc	CT	\$412,013	Executive Director	\$50,769	\$53,168	2024
Yonkers South Broadway District Management Association Inc	NY	\$411,834	Executive Director	\$81,304	\$84,483	2023
Rolland Curtis Commercial Qalicb Inc	CA	\$413,513	President	\$29,689	\$28,634	2024
Tacony Community Development Corpor	PA	\$414,614	Interim Executive Director	\$55,846	\$62,204	2024
Burlington Community Development Corp	VT	\$415,198	President	\$19,449	\$22,510	2023
West Broadway Business And Area Coalition	MN	\$406,331	Executive Director	\$93,521	\$103,215	2024
Chico Economic Planning Corporation	CA	\$417,941	Executive Director	\$104,004	\$103,272	2023
Craft3 Future Fund	OR	\$405,349	President	\$31,950	\$34,119	2023
Menomonee Valley Partners Inc	WI	\$420,413	Executive Director	\$105,614	\$126,837	2023
Downtown Pkb Inc	WV	\$423,548	Executive Di	\$66,121	\$79,964	2024
Fly Sun Valley Alliance Inc	ID	\$427,621	Executive Di	\$135,752	\$161,298	2024
Anaconda Local Development Corporation	MT	\$391,121	Former Executive Director	\$82,500	\$99,329	2024
Carrollton Area Convention And	GA	\$389,873	Executive Di	\$18,162	\$20,397	2024
Conyers Rockdale Economic Deve	GA	\$436,100	Exec Director	\$125,750	\$145,396	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Spoon River Partnership For Economic Development	IL	\$387,684	Executive Director	\$60,408	\$64,623	2025
Building Community Value	MI	\$386,387	Director	\$100,000	\$115,287	2024
Pemiscot County Initiative Network	MO	\$441,365	Director	\$52,977	\$61,056	2025
Black Dollar Days Task Force	WA	\$380,149	Executive Dir.	\$36,400	\$36,400	2024
Vibe District Virginia Beach	VA	\$446,533	Executive Director	\$91,406	\$98,577	2024
Certified Development Corporation	SC	\$447,388	Director	\$1,875	\$2,185	2024
Pyramid Community Development Corporatio	OH	\$448,140	Executive Direcotr	\$38,514	\$45,562	2024
Boston Farms Community Land Trust Inc	MA	\$374,952	Clerk	\$89,071	\$95,814	2022
Michigan Faith In Action	MI	\$448,959	Executive Di	\$61,700	\$71,132	2024
University District Development Associat	WA	\$449,817	Ceo - Officer	\$139,201	\$139,201	2024
Central Region Innovation And	KY	\$450,611	Executive Director	\$48,082	\$59,402	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 **97** organizations. Compensation range \$1,307–\$268,118; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$411,945); for reference, expenses \$419,384 and assets \$3,491,396.
ROLE MATCH	Henry Aquino, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	15 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	26 th
Total compensation (D + F), as reported (no adjustments)	28 th
Reportable pay only (column D), adjusted	32 nd
All sources (D + E + F), adjusted	15 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 (Henry Aquino) 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 97 similarly situated organizations (Same NTEE sector (S31), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,000 is reasonable (approximately the 26th 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.