

Hana Youth Center

Executive Director / CEO

EIN 990276738

HI · NTEE O20Z

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Wm Keoki Kalani, Executive Director / CEO** (\$52,154) against **every comparable organization** that fit the selection criteria — **64** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **66th** percentile of comparable organizations within the typical range

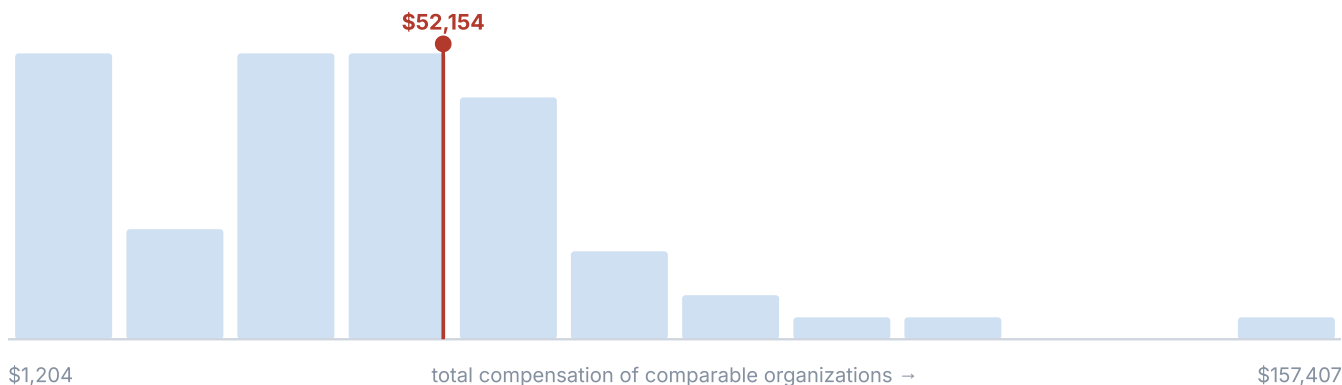
Benchmarked executive: Wm Keoki Kalani — reported title “Exec Dir”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O20Z).
BUDGET	Total revenue between \$133,979 and \$299,955 — 0.67x to 1.50x the subject's \$199,970 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O20), nationwide + budget 0.67–1.5x revenue.

64 organizations qualified on sector, size, and geography → **64** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,786	\$21,346	\$40,706	\$56,872	\$72,996	\$52,154
---------	----------	----------	----------	----------	----------



■ 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 Lovelife Foundation	CA	\$202,869	Director/chairman	\$21,276	\$20,520	2023
The Kid's Ranch Inc	WI	\$203,492	Executive Director Thru March	\$23,862	\$27,835	2023
El Centro Police Activities League	CA	\$203,911	Executive Director	\$47,500	\$45,813	2023
Green River Outreach For Wilderness	WY	\$207,601	Camp Director	\$38,521	\$44,751	2024
Loaves And Fishes Ministry Inc	NC	\$208,558	Executive Director	\$48,960	\$54,883	2024
Fannin Community Foundation Inc	TX	\$191,097	Director-staff	\$37,692	\$40,905	2024
Boys And Girls Club Of Pleasants Co	WV	\$209,604	Executive Director	\$51,876	\$62,736	2023
Troy Youth Association Inc	NY	\$210,151	Executive Direc	\$27,520	\$27,776	2023
Community Learning Academy	NY	\$189,578	Executive Dir.	\$14,300	\$14,433	2023
Harlan Christian Youth Center Inc	IN	\$211,807	President	\$56,692	\$64,861	2024
Boys And Girls Club Of Malvern & Hot Spring County Inc	AR	\$185,721	Executive Director	\$45,184	\$56,728	2023
Tw Quarter Circle Ranch Ministries	SC	\$184,057	Ministry Dir	\$28,800	\$33,559	2023
Hbcus Outside Incorporated	NC	\$182,982	Executive Director	\$40,000	\$44,839	2024
Be A Mentor Inc	SC	\$181,862	Executive Di	\$44,340	\$51,667	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ymca Woodson Park Qalichb Inc	GA	\$220,494	Chief Executive Officer	\$36,068	\$40,507	2023
Battleground Skate House Youth Cent	MI	\$174,629	Executive Director	\$30,793	\$35,500	2023
Operation Unite New York Inc	NY	\$174,409	Executive Director	\$60,000	\$57,304	2025
Streets 517 Ministries	MI	\$229,470	Executive Di	\$46,542	\$53,657	2023
Tribe- Seminole Heights Inc	FL	\$229,675	Director	\$42,000	\$45,876	2022
The Zone Afterschool Program	NE	\$229,855	Executive Dir.	\$65,416	\$74,363	2025
Buffalo Cove Outdoor Education Center Inc	NC	\$229,976	Executive Director	\$63,462	\$71,139	2024
Police Activities League Of Bridgeport Inc	CT	\$169,809	Executive Director	\$46,960	\$49,179	2023
Center For Restorative Practice	CA	\$232,767	Executive Director	\$98,098	\$94,613	2023
Lindenhurst Youth Services Board Inc	NY	\$233,314	Director	\$42,760	\$41,919	2024
Fulton County Youth Center Inc	IN	\$234,351	Executive Dir.	\$24,760	\$29,164	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 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	64 organizations. Compensation range \$1,204–\$157,407; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$199,970); for reference, expenses \$225,337 and assets \$141,351.
ROLE MATCH	Wm Keoki Kalani, reported title "Exec Dir", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 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	66 th
Total compensation (D + F), as reported (no adjustments)	77 th
Reportable pay only (column D), adjusted	67 th
All sources (D + E + F), adjusted	64 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 (Wm Keoki Kalani) 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 64 similarly situated organizations (Same NTEE sector (O20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$52,154 is reasonable (approximately the 66th 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.