

Kukui Kauhale Inc

Executive Director / CEO

EIN 990325532

HI · NTEE L210

FY ending 2024-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Katherine Fleming, Executive Director / CEO** (\$46,064) against **every comparable organization** that fit the selection criteria — **212** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

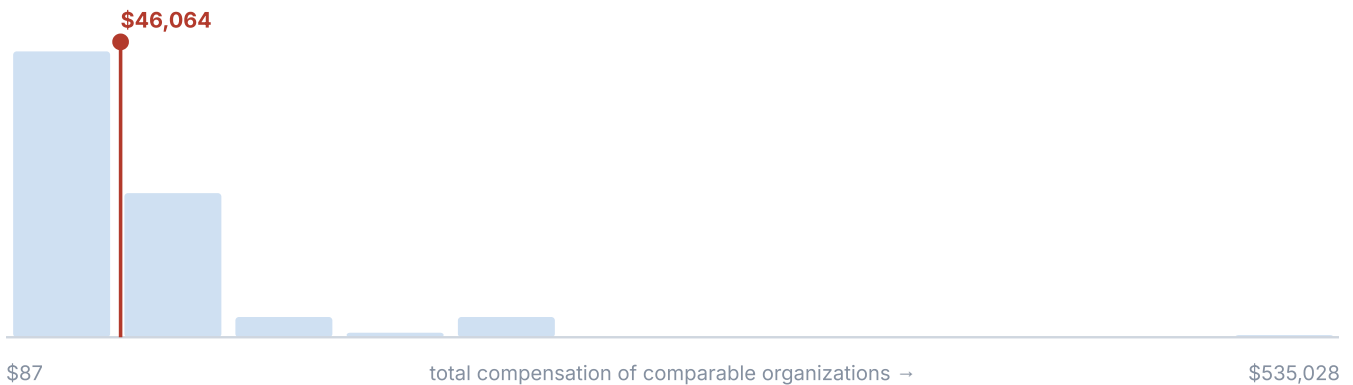
Benchmarked executive: Katherine Fleming — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L210).
BUDGET	Total revenue between \$293,301 and \$656,644 — 0.67x to 1.50x the subject's \$437,763 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

212 organizations qualified on sector, size, and geography → **212** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$12,069	\$23,647	\$39,984	\$59,007	\$88,428	\$46,064
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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
Victoria Voa Elderly Housing Inc	VA	\$437,417	President	\$183,373	\$192,661	2025
Luther Court Inc	PA	\$437,000	Ceo And Chair	\$39,302	\$45,070	2023
Semiperm Housing Development	NY	\$439,815	President (Through 2/23/24)	\$16,551	\$16,705	2024
Winter Grove Inc	CT	\$440,150	President/ceo	\$81	\$87	2023
Envision Communities Inc	MN	\$434,949	Chair	\$12,681	\$14,409	2023
Villa San Pedro Hdc Inc	CA	\$432,245	President	\$69,198	\$66,740	2024
United Church Residences Of Goshen	OH	\$444,189	Treasurer	\$34,230	\$41,690	2023
United Church Residence Of Athens	OH	\$431,054	Treasurer	\$50,772	\$60,064	2024
Alverno Housing Corporation	WI	\$446,060	President (Thru June 2024)	\$8,312	\$9,696	2024
Lucian Manor Affordable Housing Inc	CA	\$447,045	President/ceo	\$12,716	\$12,627	2023
National Church Residences	OH	\$427,717	President	\$48,755	\$56,190	2025
Cypress West Housing Development Fund	NY	\$426,455	Ceo	\$25,826	\$26,066	2024
Oak House Inc	MI	\$426,375	Executive Di	\$72,401	\$83,469	2024
Sacred Heart Village Ii Inc	CO	\$450,091	President	\$13,716	\$14,690	2024
Torrington Voa Elderly Housing Inc	VA	\$425,256	President	\$183,373	\$192,661	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Opportunities Unlimited Of Erie Inc	PA	\$425,105	Executive Dir.	\$45,760	\$50,970	2024
Ruperts Kids Inc	IN	\$450,629	President & Secretary	\$23,700	\$27,916	2024
William Booth Residence Inc A Nc Corp (GA	\$424,511	Director / President	\$38,945	\$43,738	2024
Episcopal Housing Of Birmingham Inc	AL	\$451,323	Executive Director	\$13,829	\$16,687	2024
Tg_304 Inc	TX	\$451,897	Executive Director	\$29,794	\$33,288	2024
Mansfield Voa Independent Housing	VA	\$423,146	President	\$179,300	\$193,366	2024
Tg_305 Inc	TX	\$422,913	Executive Director	\$20,876	\$24,014	2023
Capc Supportive Needs Housing Inc	NJ	\$421,673	President And Ceo	\$38,513	\$38,407	2024
Augusta Voa Elderly Housing Inc	VA	\$453,945	President	\$183,373	\$192,661	2025
Kerrville Voa Elderly Housing Inc	VA	\$420,511	President	\$183,373	\$192,661	2025

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 **212** organizations. Compensation range \$87–\$535,028; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$437,763); for reference, expenses \$794,321 and assets \$14,427,120. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Katherine Fleming, reported title " <i>DIRECTOR</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	170 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	14 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	60 th
Total compensation (D + F), as reported (no adjustments)	64 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	63 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 (Katherine Fleming) 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 13, 2026, comparing compensation against 212 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$46,064 is reasonable (approximately the 60th 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 13, 2026.