

# Airconditioning And Refrigeration

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Kristi Wagner, Executive Director / CEO** (\$73,014) against **every comparable organization** that fit the selection criteria — **54** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76<sup>th</sup>** percentile of comparable organizations within the typical range

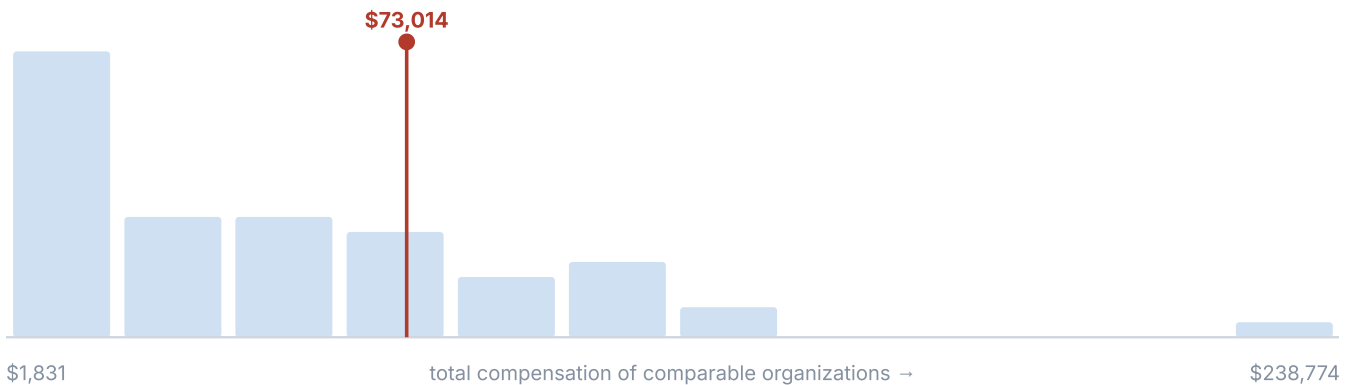
**Benchmarked executive:** Kristi Wagner — reported title “administrator”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

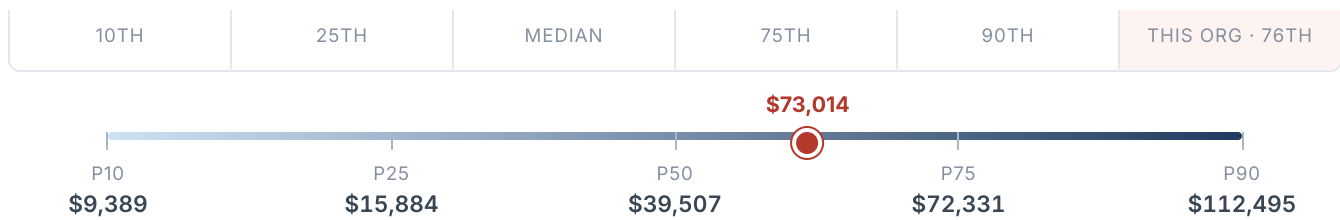
SECTOR	Organizations sharing the subject's NTEE classification (S47).
BUDGET	Total revenue between \$96,204 and \$215,383 — 0.67x to 1.50x the subject's \$143,589 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S47), nationwide + budget 0.67–1.5x revenue.

**54** organizations qualified on sector, size, and geography → **54** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,389	\$15,884	\$39,507	\$72,331	\$112,495	\$73,014
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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 CA 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="#">Dcfof Realty Investment Inc</a>	TX	\$144,421	Executive Dir.	\$12,988	<b>\$15,046</b>	2024
<a href="#">Puerto Rican Association For Human</a>	NJ	\$146,634	Executive Director/ceo	\$8,688	<b>\$8,983</b>	2024
<a href="#">Crocker Masonic Hall Association</a>	CA	\$146,766	Cfo	\$11,000	<b>\$11,325</b>	2023
<a href="#">Dpcr Holding Corporation</a>	OH	\$150,000	Secretary	\$10,739	<b>\$13,561</b>	2023
<a href="#">Laborers District Council Of Mn &amp; Nd</a>	MN	\$151,260	President/business Manager	\$114,694	<b>\$131,245</b>	2024
<a href="#">Institute Of Real Estate Management</a>	MI	\$154,061	Executive Di	\$60,756	<b>\$72,623</b>	2024
<a href="#">Nwgm Title Holding Company Iii Inc</a>	NH	\$132,850	President	\$19,521	<b>\$20,336</b>	2025
<a href="#">Sheet Metal Workers Local 58</a>	NY	\$156,493	Director	\$56,945	<b>\$59,591</b>	2024
<a href="#">Scottish Rite Temple Of Bellingham</a>	WA	\$130,303	Secretary	\$4,950	<b>\$5,284</b>	2023
<a href="#">Muscatine Board Of Realtors Inc</a>	IA	\$130,025	Executive Of	\$34,820	<b>\$44,152</b>	2024
<a href="#">Teamsters Local 682 Real Estate Company</a>	MO	\$158,364	President/principal Office	\$93,107	<b>\$114,203</b>	2024
<a href="#">The Labor Temple Association</a>	MN	\$159,147	President	\$1,600	<b>\$1,831</b>	2024
<a href="#">Gada Title Holding Company</a>	GA	\$124,440	Former Officer	\$56,871	<b>\$64,515</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Mount Sinai Med Office Buildii Inc</a>	FL	\$163,279	President/ceo	\$77,682	<b>\$84,512</b>	2024
<a href="#">Gifford Workforce Llc</a>	MA	\$164,221	President	\$11,821	<b>\$12,665</b>	2023
<a href="#">Signature Health Re Holdings Inc</a>	OH	\$122,456	President & Ceo	\$38,800	<b>\$47,591</b>	2024
<a href="#">Pac Holding Inc</a>	MO	\$165,000	President	\$62,199	<b>\$78,545</b>	2023
<a href="#">Cahec Building Corporation</a>	NC	\$166,344	Assistant Secretary	\$59,714	<b>\$71,454</b>	2024
<a href="#">Ebec Holdings</a>	RI	\$168,000	Executive Di	\$7,923	<b>\$8,798</b>	2024
<a href="#">Primecare Belmont Cragin Holding</a>	IL	\$172,050	Director	\$9,740	<b>\$11,417</b>	2023
<a href="#">Local 500 Building Corp</a>	MD	\$113,998	President	\$25,618	<b>\$27,736</b>	2024
<a href="#">Gifford Workforce li Llc</a>	MA	\$173,448	President	\$11,821	<b>\$12,665</b>	2023
<a href="#">Philadelphia Real Estate Council</a>	PA	\$112,046	Chairman And Founder	\$95,437	<b>\$113,473</b>	2023
<a href="#">Pac Development Inc</a>	MO	\$176,953	President	\$57,598	<b>\$70,649</b>	2024
<a href="#">Bucknell Real Estate Inc</a>	PA	\$177,000	Vp Fin And Adm	\$81,722	<b>\$97,166</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 **54** organizations. Compensation range \$1,831–\$238,774; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$143,589); for reference, expenses \$136,897 and assets \$4,218,565.
ROLE MATCH	Kristi Wagner, reported title " <i>administrator</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	45 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	76 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	78 <sup>th</sup>
Reportable pay only (column D), adjusted	89 <sup>th</sup>
All sources (D + E + F), adjusted	57 <sup>th</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 (Kristi Wagner) 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 54 similarly situated organizations (Same NTEE sector (S47), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$73,014 is reasonable (approximately the 76<sup>th</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.