

Aloha Section Pga Foundation

Executive Director / CEO

EIN 201340470

HI · NTEE N6A

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Wesley Wailehua, Executive Director / CEO** (\$7,597) against **every comparable organization** that fit the selection criteria — **337** 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: Wesley Wailehua — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N6A).
BUDGET	Total revenue between \$89,656 and \$200,724 — 0.67x to 1.50x the subject's \$133,816 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

337 organizations qualified on sector, size, and geography → **337** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,456	\$7,044	\$21,136	\$44,412	\$68,354	\$7,597
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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
Greater Hamilton Homes Inc	MD	\$133,766	Treasurer	\$28,731	\$30,002	2024
Monroe County Education Foundation Inc	WV	\$133,506	Administrator	\$19,210	\$23,917	2023
Sac Area Sports Inc	CA	\$134,383	President	\$20,000	\$19,290	2024
Slo Baseball Alliance Foundation Inc	CA	\$134,539	President	\$52,500	\$49,330	2025
Aberdeen Family Y Foundation Inc	SD	\$135,191	Ceo	\$8,176	\$10,078	2024
John Jay Youth Lacrosse	NY	\$135,439	President	\$8,000	\$8,074	2024
His Haven Ranch Co	MN	\$131,994	Operations O	\$39,603	\$43,708	2024
Coronado Athletic Club Inc	AZ	\$135,741	President	\$6,000	\$6,279	2025
Southern Eagle Football Officials	GA	\$135,776	President	\$1,000	\$1,123	2024
The Kentucky State Police Foundation Inc	KY	\$135,860	Executive Director	\$77,415	\$92,898	2024
Somo Endowment Fund Inc	MO	\$131,555	President/ceo	\$9,793	\$11,585	2024
Republic Athletic Booster Club	MO	\$136,242	President	\$5,000	\$5,762	2025
Grand River Entertainment	MO	\$136,482	General Manager/director	\$2,500	\$2,958	2024
Chautauqua Lake Community Sailing	NY	\$136,511	Instructor	\$66,000	\$68,580	2023
American Ukrainian Citizens Club	PA	\$131,048	President	\$4,836	\$5,387	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sacred Heart Society Of Medina Ny Inc	NY	\$136,690	Financial Secretary	\$18,296	\$17,990	2025
Tamarack Sno-flyers Inc	MN	\$136,764	President	\$2,265	\$2,500	2024
Sc Unit 16 Inc	MI	\$136,915	Director & President	\$192,627	\$216,349	2025
Grand Marais Sno-trails Association	MI	\$130,644	President	\$516	\$595	2024
Friends Of Sp Dinsmoor's Garden Of Eden Inc	KS	\$130,604	Executive Director	\$25,000	\$30,167	2024
Eagle River United Methodist Camp	AK	\$130,545	Camp Manager	\$2,600	\$2,776	2024
Lower Pottsgrove Sportsmans Association	PA	\$137,253	Associate Treas	\$2,750	\$3,063	2024
Missoula Horse Council Inc	MT	\$130,056	Horse Park Manager	\$30,000	\$36,120	2024
College Of Diplomates Of The American	IL	\$130,025	Director	\$1,000	\$1,131	2023
Fort Hope Inc	CA	\$137,759	President	\$37,000	\$36,740	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 **337** organizations. Compensation range \$147–\$379,182; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$133,816); for reference, expenses \$147,897 and assets \$193,894.

ROLE MATCH	Wesley Wailehua, reported title <i>"EXECUTIVE DIRECTOR"</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	6 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)	26 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	95 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 (Wesley Wailehua) 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 337 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,597 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.