

Kukulu Kumuhana O Anahola

Executive Director / CEO

EIN 271707515

HI · NTEE P99

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Rachelle Nam, Executive Director / CEO** (\$69,022) against **every comparable organization** that fit the selection criteria — **151** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **65th** percentile of comparable organizations within the typical range

Benchmarked executive: Rachelle Nam — 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 (P99).
BUDGET	Total revenue between \$168,937 and \$378,217 — 0.67x to 1.50x the subject's \$252,145 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P99), nationwide + budget 0.67–1.5x revenue.

151 organizations qualified on sector, size, and geography → **151** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,824	\$29,548	\$54,086	\$79,914	\$101,067	\$69,022
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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
Share Community	CA	\$251,687	President	\$95,596	\$92,200	2024
Junebug Mother And Child Inc	VT	\$253,845	Excutive Director	\$59,085	\$66,425	2024
Next Steps The Colony	TX	\$249,284	Case Manager	\$75,371	\$86,698	2023
Virginias One Church One Child Inc	VA	\$255,837	Executive Director	\$35,379	\$37,171	2025
Waterfront Village Inc	DC	\$248,116	Executive Director	\$77,500	\$75,961	2024
Gift Of Hope Inc	MO	\$247,837	Executive Di	\$83,121	\$95,798	2025
Beyond Limits Inc	MN	\$256,533	Executive Di	\$70,000	\$75,265	2025
Williamsburg Area Faith In Action	VA	\$247,693	Executive Director	\$69,615	\$75,076	2024
Victory Restoration Centers	LA	\$246,790	President	\$3,462	\$4,258	2024
Iredell Community Outreach	NC	\$257,648	Executive Director	\$35,378	\$40,829	2024
Fish For Life Inc	CA	\$246,187	President	\$70,000	\$67,513	2024
Beyond Violence Inc	PA	\$244,604	Executive Director	\$43,680	\$50,090	2023
Entrusted Houston	TX	\$243,479	Executive Dir.	\$40,000	\$46,011	2023
Woosaa Wellness Inc	NY	\$242,434	Chair	\$70,019	\$72,757	2023
Evangelical Alliance For Immigration	AR	\$241,550	Director	\$80,500	\$101,067	2024
Lets Go Services	VA	\$240,936	Executive Director	\$33,231	\$35,838	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Dor-tran Inc	WI	\$263,459	Executive Director	\$58,995	\$68,817	2024
Word Game Players Organization	MN	\$240,589	Treasurer, Director	\$3,800	\$4,194	2024
El Sistema Usa	NC	\$240,424	Executive Director	\$95,000	\$112,877	2023
Info For Families Inc	GA	\$238,935	President	\$161,548	\$181,428	2024
Federation Of Families Of Florida Inc	FL	\$265,746	Executive Director	\$64,250	\$69,407	2023
Field Of Dreams Inc	CA	\$238,158	Secretary	\$30,150	\$29,079	2024
A Loving Choice Adoption Associates	NJ	\$266,226	Executive Dir.	\$39,000	\$38,893	2024
Improving Healthcare Culture	MA	\$266,237	President	\$60,000	\$62,000	2023
Communities United For Action	OH	\$237,858	Executive Director	\$77,297	\$91,443	2024

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 151 organizations. Compensation range \$883–\$617,362; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$252,145); for reference, expenses \$386,184 and assets \$417,433. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Rachelle Nam, reported title " <i>EXECUTIVE DIR.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	10 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	65 th
Total compensation (D + F), as reported (no adjustments)	71 st
Reportable pay only (column D), adjusted	70 th
All sources (D + E + F), adjusted	60 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 (Rachelle Nam) 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 151 similarly situated organizations (Same NTEE sector (P99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$69,022 is reasonable (approximately the 65th 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.