

Kahua Paa Mua Inc

Executive Director / CEO

EIN 453682506

HI · NTEE S30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **David Fuertes, Executive Director / CEO** (\$30,990) against **every comparable organization** that fit the selection criteria — **197** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **10th** percentile of comparable organizations below the typical range for comparable organizations

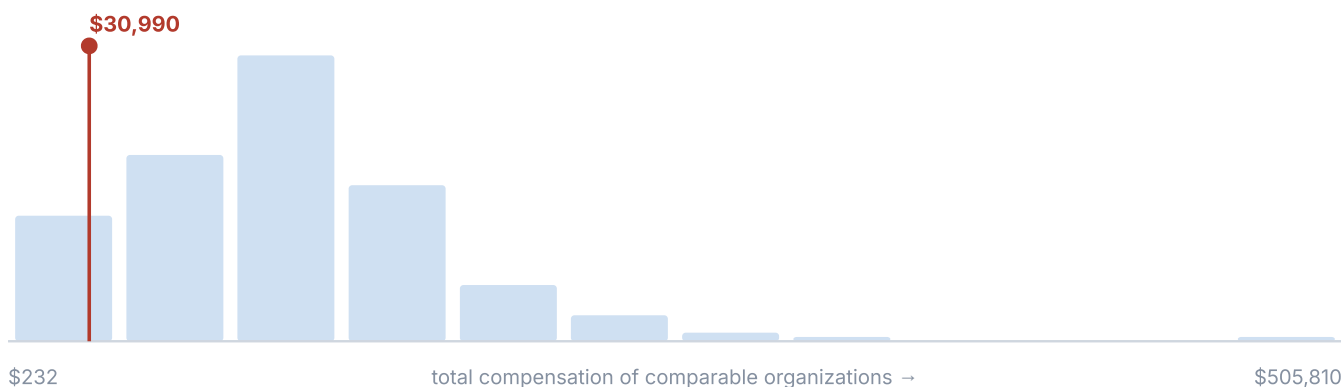
Benchmarked executive: David Fuertes — reported title “Mr”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S30).
BUDGET	Total revenue between \$332,149 and \$743,619 — 0.67x to 1.50x the subject's \$495,746 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S30), nationwide + budget 0.67–1.5x revenue.

197 organizations qualified on sector, size, and geography → **197** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$30,792	\$65,309	\$99,589	\$135,454	\$170,385	\$30,990
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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
San Diego North Economic	CA	\$491,997	Ceo	\$176,358	\$170,093	2024
St Hope Development Company	CA	\$490,629	Ceo	\$234	\$232	2023
Go Ithaca	NY	\$502,138	Executive Director	\$104,000	\$104,967	2024
Historic Valley Junction Foundation	IA	\$502,155	Executive Di	\$69,950	\$88,074	2023
Arlee Community Development Corporation	MT	\$488,173	Executive Director	\$75,000	\$92,966	2023
Greater Sarasota Chamber Of Commerce	FL	\$484,842	President	\$27,727	\$29,953	2023
Polk Vision Inc	FL	\$506,806	Executive Director	\$112,290	\$117,823	2024
Entrepreneurs For Global Change Inc	NY	\$507,709	Executive Director	\$97,917	\$98,827	2024
Waterstart	NV	\$508,109	Executive Director	\$198,122	\$228,367	2023
Science Technology And Research	DE	\$509,736	President/treasurer	\$30,000	\$32,810	2024
Somosvc	CA	\$509,844	Executive Director/secretary	\$174,798	\$173,568	2023
Springfield Regional Development Corp	VT	\$510,661	Executive Director	\$100,769	\$113,287	2024
Bohemia Food Hub	OR	\$511,639	President	\$59,604	\$61,824	2024
North Central Montana Economic	MT	\$479,833	Executive Direc	\$80,000	\$99,164	2023
Pamlico Rose Institute	NC	\$511,896	Ceo / Chair	\$71,775	\$82,835	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Defiance Development And Visitors	OH	\$512,281	Executive Di	\$56,000	\$68,205	2023
Anna Economic Development Corporation	TX	\$512,336	Edc Director	\$28,253	\$31,567	2024
Market Vanburen	MI	\$514,262	Executive Di	\$123,035	\$146,032	2023
San Juan County Economic	WA	\$514,322	Executive Di	\$122,812	\$122,812	2024
Built Oregon	OR	\$474,305	Director	\$15,000	\$15,559	2024
Sustainable Communities Fund	CA	\$474,274	Chief Executive Officer	\$269,537	\$259,962	2024
Our Jobs Our Children Our Future Inc	WV	\$517,406	President	\$128,000	\$154,797	2024
Usana True Health Foundation	UT	\$518,332	President	\$31,275	\$36,809	2023
Startup Columbus Inc	GA	\$473,042	Executive Dir.	\$98,329	\$110,429	2024
Kings Highway District Management	NY	\$518,617	Manager	\$87,202	\$88,012	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 **197** organizations. Compensation range \$232–\$505,810; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$495,746); for reference, expenses \$400,132 and assets \$95,614.

ROLE MATCH	David Fuertes, reported title "Mr", 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	22 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	10 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	16 th
All sources (D + E + F), adjusted	7 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 (David Fuertes) 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 197 similarly situated organizations (Same NTEE sector (S30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,990 is reasonable (approximately the 10th 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.