

Ohana Preservation Foundation

Executive Director / CEO

EIN 834344151

VA · NTEE D60

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kristin Stewart, Executive Director / CEO** (\$52,751) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **87th** percentile of comparable organizations within the typical range

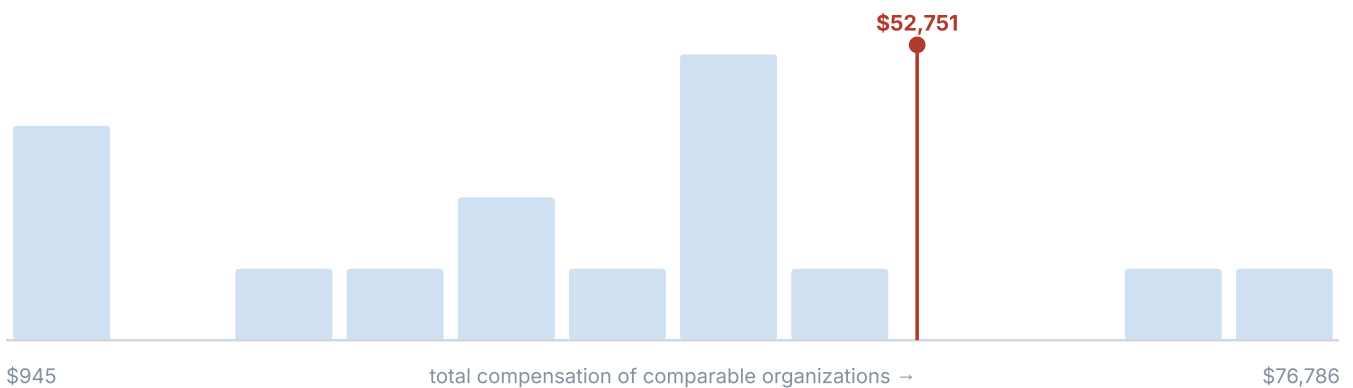
Benchmarked executive: Kristin Stewart — reported title “SECRETARY/PR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (D60).
BUDGET	Total revenue between \$129,696 and \$290,365 — 0.67x to 1.50x the subject's \$193,577 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D60), nationwide + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography → **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,255	\$20,574	\$37,304	\$41,914	\$61,149	\$52,751
---------	----------	----------	----------	----------	----------



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 VA 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
Kotzebue Dog Musers Association	AK	\$196,696	President	\$3,750	\$3,606	2024
Nokota Horse Conservancy Inc	ND	\$203,805	Secretary	\$1,259	\$1,354	2025
All Creatures Loving Care Inc	FL	\$212,804	President	\$1,000	\$945	2024
Tillamook Animal Shelter Inc	OR	\$219,140	814 Nestucca Ave.	\$38,786	\$37,304	2023
Buckeye Arabian & Half Arabian	OH	\$226,951	Treasurer	\$15,000	\$15,983	2024
Harleys Hope Foundation	CO	\$154,409	Executive Director	\$26,088	\$25,165	2024
Greyhound Health Initiative	OH	\$147,941	President/ex	\$64,094	\$68,291	2024
Uplands Peak Sanctuary Inc	IN	\$143,446	Director Of Operations	\$39,288	\$41,679	2024
Paws Assisting Veterans	OR	\$251,176	Ceo	\$41,600	\$40,011	2023
Canines For Disabled Kids Inc	MA	\$134,528	Executive Director	\$45,340	\$40,986	2024
Wild Animal World Inc	FL	\$268,907	Chairman	\$31,200	\$29,485	2024
Valor Service Dogs Inc	FL	\$272,133	Executive Director	\$44,600	\$42,148	2024
Brackenhollow Horsemanship Center	WA	\$273,026	President	\$56,000	\$50,436	2024
Underdog Animal Rescue	CA	\$278,985	President	\$35,000	\$30,403	2024
Veteran Companion Animal Services	OH	\$290,351	President & Ceo	\$70,000	\$76,786	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA cost of living and 2023 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 VA 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	15 organizations. Compensation range \$945–\$76,786; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$193,577); for reference, expenses \$260,539 and assets \$159,903.
ROLE MATCH	Kristin Stewart, reported title " <i>SECRETARY/PR</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.
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	87 th
Total compensation (D + F), as reported (no adjustments)	80 th
Reportable pay only (column D), adjusted	87 th
All sources (D + E + F), adjusted	87 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 (Kristin Stewart) 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 15 similarly situated organizations (Same NTEE sector (D60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$52,751 is reasonable (approximately the 87th 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.