

# North Hawaii Heritage Foundation

Executive Director / CEO

EIN 853860052

HI · NTEE A80

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Nicole Garcia, Executive Director / CEO** (\$47,654) against **every comparable organization** that fit the selection criteria — **124** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **32<sup>nd</sup>** percentile of comparable organizations within the typical range

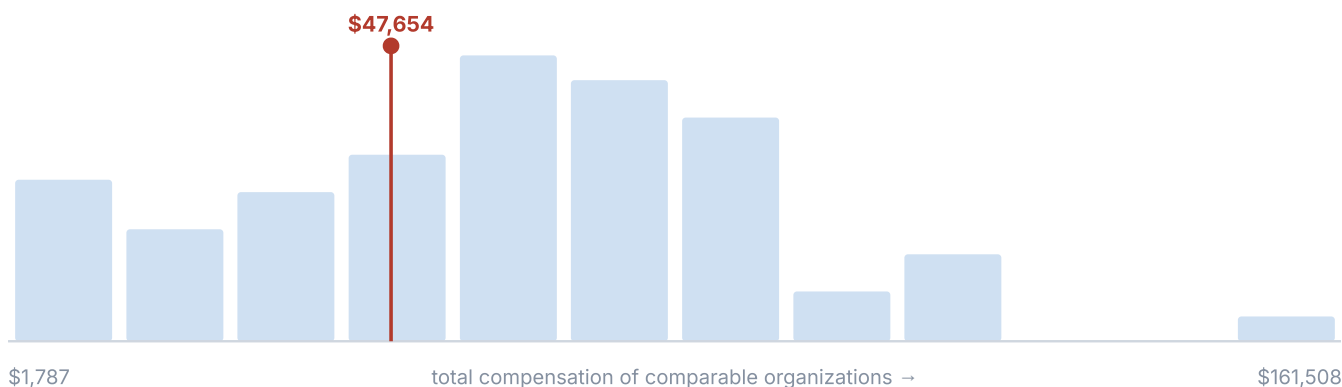
**Benchmarked executive:** Nicole Garcia — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A80).
BUDGET	Total revenue between \$199,843 and \$447,411 — 0.67x to 1.50x the subject's \$298,274 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A80), nationwide + budget 0.67–1.5x revenue.

**124** organizations qualified on sector, size, and geography → **124** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$15,215	\$37,114	\$63,373	\$80,906	\$94,960	\$47,654
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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
<a href="#">Kathmandu Valley Preservation Trust Inc</a>	NY	\$298,584	Executive Director	\$4,500	<b>\$4,542</b>	2024
<a href="#">Lewis &amp; Clark Trail Heritage Foundation</a>	MT	\$299,037	Ceo	\$52,423	<b>\$63,117</b>	2024
<a href="#">Camelot Days Inc</a>	FL	\$296,448	Director	\$10,000	<b>\$10,493</b>	2024
<a href="#">Bardstown Historic Development</a>	KY	\$302,842	Director/curator	\$47,600	<b>\$57,120</b>	2024
<a href="#">Rensselaer County Historical Society</a>	NY	\$303,386	Executive Director	\$67,385	<b>\$70,020</b>	2023
<a href="#">Sarpy County Historical Society</a>	NE	\$292,637	Executive Director	\$57,115	<b>\$70,640</b>	2023
<a href="#">Aristides De Sousa Mendes Foundation-us</a>	NY	\$292,011	Board President And Ceo	\$51,004	<b>\$51,478</b>	2024
<a href="#">Downtown Carlisle Association</a>	PA	\$304,562	Main Street Manager	\$74,762	<b>\$83,273</b>	2024
<a href="#">Beck Cultural Exchange Center Inc</a>	TN	\$305,869	President	\$100,865	<b>\$118,421</b>	2024
<a href="#">The Cambridge Historical Society</a>	MA	\$290,178	Executive Director	\$116,615	<b>\$117,046</b>	2024
<a href="#">Doylestown Historical Society Np</a>	PA	\$307,622	Executive Director	\$36,410	<b>\$41,753</b>	2023
<a href="#">Historical Society Of Montgomery County</a>	PA	\$287,660	Executive Director	\$73,017	<b>\$83,732</b>	2023
<a href="#">Wegner Arboretum Society</a>	SD	\$309,451	Executive Dir.	\$60,005	<b>\$73,968</b>	2024
<a href="#">Buffalo Heritage Carousel Inc</a>	NY	\$310,356	Executive Director	\$1,771	<b>\$1,787</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Greater Ashmont Main Street Inc</a>	MA	\$310,482	Executive Director	\$58,991	<b>\$57,682</b>	2025
<a href="#">Friends Of Florida History Inc</a>	FL	\$285,007	Division Dir	\$21,686	<b>\$23,427</b>	2023
<a href="#">Historic Downtown Liberty Inc</a>	MO	\$313,195	Executive Di	\$75,474	<b>\$89,286</b>	2024
<a href="#">Connector Inc</a>	IA	\$313,491	Director Of Organizational	\$9,499	<b>\$11,617</b>	2024
<a href="#">Yellowstone Historic Center Inc</a>	MT	\$314,151	Executive Director	\$75,000	<b>\$92,966</b>	2023
<a href="#">Honor Flight New England Inc</a>	NH	\$318,561	Executive Director	\$61,963	<b>\$63,905</b>	2024
<a href="#">Loudoun Laurels</a>	VA	\$319,215	Executive Di	\$59,000	<b>\$63,629</b>	2024
<a href="#">Charleston County Parks Foundation</a>	SC	\$276,622	Executive Di	\$61,534	<b>\$71,702</b>	2024
<a href="#">The Whitesbog Preservation Trust Inc</a>	NJ	\$276,286	Executive Dir.	\$58,000	<b>\$57,840</b>	2024
<a href="#">High Plains Heritage Society Inc</a>	SD	\$275,804	Executive Director	\$68,805	<b>\$84,815</b>	2024
<a href="#">Musical Arts Society Of New Orleans</a>	LA	\$275,504	Executive Dir.	\$40,000	<b>\$50,648</b>	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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	124 organizations. Compensation range \$1,787–\$161,508; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$298,274); for reference, expenses \$223,001 and assets \$483,211.
ROLE MATCH	Nicole Garcia, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	32 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	36 <sup>th</sup>
Reportable pay only (column D), adjusted	33 <sup>rd</sup>
All sources (D + E + F), adjusted	31 <sup>st</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 (Nicole Garcia) 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 124 similarly situated organizations (Same NTEE sector (A80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,654 is reasonable (approximately the 32<sup>nd</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.