

Kona Aerial Gymnastic Team Inc

Executive Director / CEO

EIN 943283076

HI · NTEE N20

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Nanette Guiffrida, Executive Director / CEO** (\$3,000) against **every comparable organization** that fit the selection criteria — **73** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 7th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Nanette Guiffrida — reported title "CEOTREASURERDIRECTOR", 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 (N20).

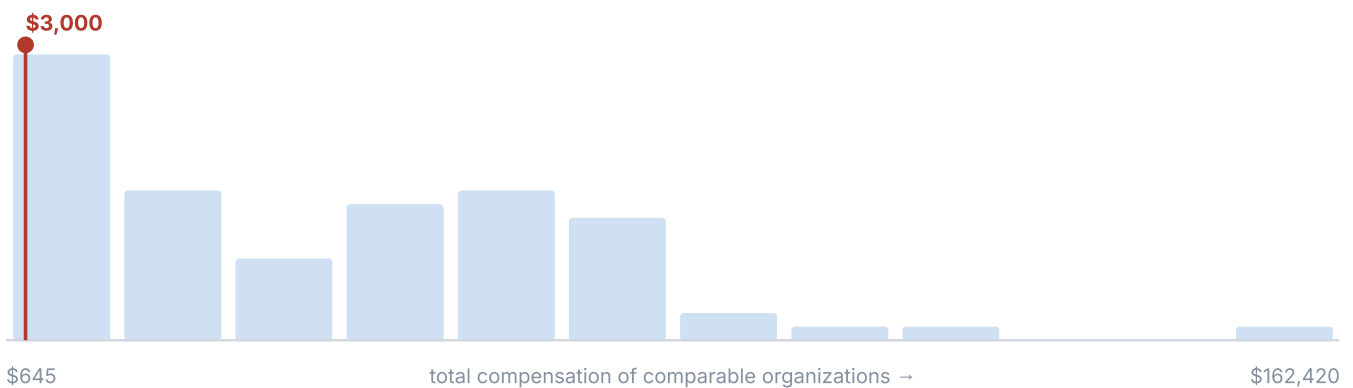
BUDGET Total revenue between \$159,529 and \$357,156 — 0.67x to 1.50x the subject's \$238,104 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (N20), nationwide + budget 0.67–1.5x revenue.

73 organizations qualified on sector, size, and geography

→ **73** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,595

\$12,616

\$35,321

\$63,571

\$72,591

\$3,000



■ 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 |
|--|-------|-----------|------------------------------|-----------------|------------------|------|
| Eastern Us Music Camp Inc | NY | \$238,942 | Treasurer | \$12,500 | \$12,616 | 2024 |
| Madison County Childrens Camp Inc | NY | \$236,338 | Exec Director | \$6,000 | \$6,056 | 2024 |
| Goodrich Memorial Library Inc | VT | \$235,973 | Head Librarian | \$38,908 | \$43,741 | 2024 |
| Christian Camping International Inc | CA | \$240,656 | Ceo | \$163,571 | \$162,420 | 2023 |
| Heroes On Horseback | SC | \$243,952 | Executive Director | \$64,076 | \$72,739 | 2025 |
| Mason County Library Board | WV | \$246,749 | Bookkeeper | \$28,080 | \$33,083 | 2025 |
| Tmm Ministries Inc | TN | \$229,416 | General Director | \$20,133 | \$23,637 | 2024 |
| Camp Cherith Of Western New York Inc | NY | \$229,282 | Executive Director | \$19,400 | \$20,159 | 2023 |
| Sacramento Valley Bmx | CA | \$228,770 | Treasurer | \$10,020 | \$9,950 | 2023 |
| Shelby Christian School | NC | \$248,107 | Member And Camp Director | \$32,676 | \$38,825 | 2023 |
| Kaleo On The River | NE | \$226,824 | Executive Directorex Officio | \$36,500 | \$45,143 | 2023 |
| Wounded Spirits Ministries | IN | \$249,801 | Board Chairm | \$3,954 | \$4,657 | 2024 |
| Julian Oaks Youth Ministries | CA | \$225,675 | President | \$53,750 | \$53,372 | 2023 |
| Wilmington Rowing Center | DE | \$251,754 | Director And Youth Coach | \$12,500 | \$14,074 | 2023 |
| West Hartford Youth Soccer Assn Inc | CT | \$252,078 | League Coordntr | \$5,100 | \$5,499 | 2023 |
| Camp Bethany Inc | OH | \$255,682 | Camp Manager | \$29,000 | \$35,321 | 2023 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|--|-------|-----------|-------------------------|-----------------|-----------------|------|
| Girls In Gear Inc | NJ | \$217,533 | President | \$31,154 | \$31,068 | 2024 |
| Lakeview Farms Mission | MI | \$258,859 | President | \$55,000 | \$65,281 | 2023 |
| The Spirit Horse Ranch Inc | HI | \$216,969 | Director | \$19,394 | \$19,394 | 2024 |
| Hypothekids Inc | NY | \$213,880 | Executive Director | \$61,179 | \$63,571 | 2023 |
| The Handicapped Children's Camp For | NY | \$262,959 | Secretary | \$10,000 | \$10,093 | 2024 |
| Regent Soccer Club Inc | WI | \$212,120 | President | \$1,080 | \$1,260 | 2024 |
| Johnson City Firefighters | TN | \$265,352 | President | \$3,900 | \$4,579 | 2024 |
| Florida Citrus Sports Foundation Inc | FL | \$265,358 | Chief Executive Officer | \$44,985 | \$47,202 | 2024 |
| Barton County Club Inc | KS | \$267,097 | Secretary | \$10,829 | \$13,067 | 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 | 73 organizations. Compensation range \$645–\$162,420; filing years 2023–2025. |
| SIZE BASIS | Matched on total revenue (\$238,104); for reference, expenses \$239,288 and assets \$44,712. |
| ROLE MATCH | Nanette Guiffrida, reported title <i>"CEOTREASURERDIRECTOR"</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. |
| RELATED-ORG PAY | 4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material. |

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 | 7 th |
| Total compensation (D + F), as reported (no adjustments) | 7 th |
| Reportable pay only (column D), adjusted | 12 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 (Nanette Guiffrida) 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 10, 2026, comparing compensation against 73 similarly situated organizations (Same NTEE sector (N20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,000 is reasonable (approximately the 7th 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 10, 2026.