

Ka Hale O Na Keiki Inc

Executive Director / CEO

EIN 990350538

HI · NTEE B20

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Paula Juanita Seguerre Yanagi, Executive Director / CEO** (\$100,496) against **every comparable organization** that fit the selection criteria — **253** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **93rd** percentile of comparable organizations above the 90th percentile — board review recommended

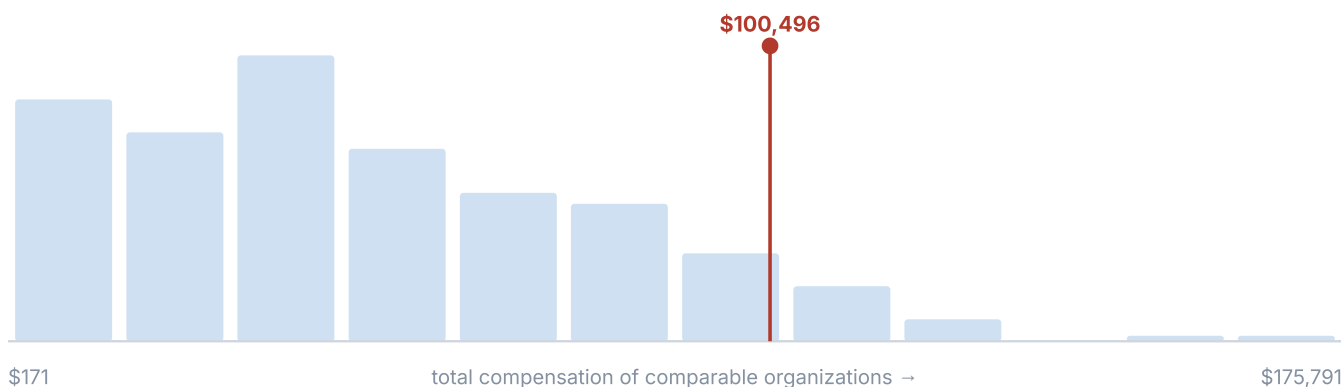
Benchmarked executive: Paula Juanita Seguerre Yanagi — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B20).
BUDGET	Total revenue between \$223,648 and \$500,704 — 0.67x to 1.50x the subject's \$333,803 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

253 organizations qualified on sector, size, and geography → **253** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,321	\$22,807	\$42,663	\$70,000	\$93,704	\$100,496
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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
Aukela Unique & Distinguished Scholars Inc	FL	\$332,373	Rodriguez	\$27,739	\$27,542	2025
Stanza Education Corporation	CA	\$332,157	Ceo	\$1,800	\$1,686	2024
Crescent Academy	CA	\$335,567	President & Ceo	\$107,000	\$103,199	2023
La Salle Community Center	CA	\$331,750	Ceo	\$16,200	\$15,176	2024
Chapin Academy	SC	\$331,736	Administrator	\$34,648	\$40,373	2023
The Lab School Of Memphis Inc	TN	\$336,399	Executive Director	\$12,017	\$13,704	2024
Parker Jordan Christian Academy	NY	\$330,984	Executive Director	\$55,000	\$52,529	2025
Austin Christian Vocational Academy Inc	FL	\$337,515	Officer	\$50,000	\$52,464	2023
St Louis Modern Chinese School	MO	\$337,557	Chairman	\$756	\$894	2023
St John Paul li Independent School Inc	KS	\$338,029	Principal	\$60,000	\$72,400	2023
Nci Community Fund Inc	TX	\$329,491	President	\$16,924	\$18,909	2023
Offense Ministries Inc	IL	\$338,137	Headmaster/s	\$40,721	\$43,432	2024
Cager Athletic Association	CA	\$338,390	Ceo	\$39,150	\$36,676	2024
Grande Ronde Academy	OR	\$328,874	Principal	\$32,218	\$32,460	2024
Grace Collaborative Incorporated	NY	\$328,833	President And Ceo	\$2,900	\$2,770	2025
Lifeprep Projects Inc	NC	\$339,374	Exec Directo	\$7,663	\$8,590	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Los Alamos Public Schools Foundation	NM	\$339,687	Executive Dir.	\$56,164	\$67,471	2023
Geneva Childrens Center	CA	\$340,806	Director	\$63,440	\$61,186	2023
Cascades Montessori Middle School	WA	\$341,347	Secretary Teacher Admin	\$67,256	\$63,643	2025
Global Conservation Leaders Inc	CA	\$341,786	Ceo	\$4,679	\$4,384	2024
Wellspring Cultural&educational Foundation Inc	CT	\$341,900	Execuitve Director	\$88,800	\$92,996	2023
Five Points Academy	CO	\$324,589	Executive Director	\$8,072	\$8,397	2024
Educational Solutions For Children Inc	DC	\$323,995	Executive Director	\$72,900	\$69,403	2024
St George Classical Academy Inc	MA	\$323,310	Head Of School	\$17,308	\$16,873	2024
Apt Academy	OR	\$323,249	Treasurer	\$14,200	\$13,938	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to HI 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 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 253 organizations. Compensation range \$171–\$175,791; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$333,803); for reference, expenses \$479,623 and assets \$104,194. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Paula Juanita Seguerre Yanagi, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 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	93rd
Total compensation (D + F), as reported (no adjustments)	96th
Reportable pay only (column D), adjusted	92nd
All sources (D + E + F), adjusted	91st

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 (Paula Juanita Seguerre Yanagi) 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 253 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$100,496 is reasonable (approximately the 93rd 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.