

Rudolph And Florence Nadbath

Executive Director / CEO

EIN 016192565

CA · NTEE B112

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Paul Katerndalh, Executive Director / CEO** (\$25,815) against **every comparable organization** that fit the selection criteria — **139** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **34th** percentile of comparable organizations within the typical range

Benchmarked executive: Paul Katerndalh — reported title "Trustee", 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 (B112).

BUDGET Total revenue between \$194,088 and \$434,526 — 0.67x to 1.50x the subject's \$289,684 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

139 organizations qualified on sector, size, and geography → **139** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$7,009	\$19,735	\$43,652	\$76,519	\$112,339	\$25,815
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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 CA 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
Community Home-school Coop	WA	\$290,070	Director	\$10,450	\$11,155	2023
Galion City Schools Boosters Club	OH	\$290,242	Vice President	\$2,400	\$2,868	2025
Chambersburg Area School District	PA	\$288,431	Executive Director	\$7,798	\$9,271	2023
The Finneytown Schools Educational	OH	\$291,446	Executive Director	\$42,881	\$52,597	2024
Boys Hope Girls Hope Academy Program	OH	\$286,526	Exec.dir.(until 4/16/22)	\$22,806	\$28,800	2023
The Buffalo And Western New York Soccer Boosters	NY	\$293,393	Manetta	\$4,000	\$4,186	2024
Machik Corp	DC	\$293,539	President/Treasurer	\$69,900	\$71,036	2024
Bismarck Library Foundation Inc	ND	\$293,692	Exec Dir-pri	\$16,013	\$20,952	2023
Fund For Ucap	RI	\$285,112	President	\$28,872	\$33,008	2023
Foundation For Science And Mathematics	LA	\$284,210	Executive Director	\$51,875	\$68,105	2023
John De La Howe School Foundation	SC	\$298,005	Executive Di	\$111,330	\$134,504	2024
Lau Health Foundation Inc	NY	\$280,828	Former President	\$348,130	\$364,307	2024
Morris County Secondary School Athletic	NJ	\$298,660	President	\$2,950	\$2,972	2025
Northeast Kids Count Inc	NY	\$298,809	Managing Director	\$67,351	\$70,481	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Literacy Volunteers Of Bangor	ME	\$280,275	Executive Dir.	\$50,875	\$58,996	2024
Bloomfield Educational Foundation	NJ	\$278,316	Executive Di	\$32,760	\$33,000	2025
The Columbia Education Foundation	PA	\$278,150	Treasurer	\$6,000	\$6,929	2024
Hampton Educational Foundation	VA	\$301,484	Executive Director	\$19,470	\$21,771	2024
Cocodrilo Development Corporation	NY	\$277,881	Ceo	\$236,798	\$241,414	2025
Wheaton Academy Institute	IL	\$277,752	Executive Director Wai	\$38,341	\$43,652	2024
Ppsel Building Corporation	CO	\$302,943	Executive Director	\$38,592	\$41,750	2025
Classical High School Alumni Association	RI	\$303,785	Executive Director	\$46,667	\$53,352	2023
Love 4 One Another Charities	MN	\$275,303	Executive Director	\$81,250	\$95,721	2023
Teaching & Learning Collaborative	OH	\$273,108	Executive Director	\$6,100	\$7,703	2023
Explore Facilities Group	NM	\$306,625	Chair	\$30,923	\$39,654	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	139 organizations. Compensation range \$774–\$618,042; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$289,684); for reference, expenses \$351,845 and assets \$4,037,598.
ROLE MATCH	Paul Katerndalh, reported title " <i>Trustee</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	55 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	34 th
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	63 rd
All sources (D + E + F), adjusted	22 nd

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 (Paul Katerndalh) 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 139 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$25,815 is reasonable (approximately the 34th 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.