

2nd Chance Ministries Community Developm

Executive Director / CEO

EIN 010851864

NY · NTEE F22

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Catherine Keenan, Executive Director / CEO** (\$9,050) against **every comparable organization** that fit the selection criteria — **60** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **17th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Catherine Keenan — reported title “Board Member”, 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 (F22).

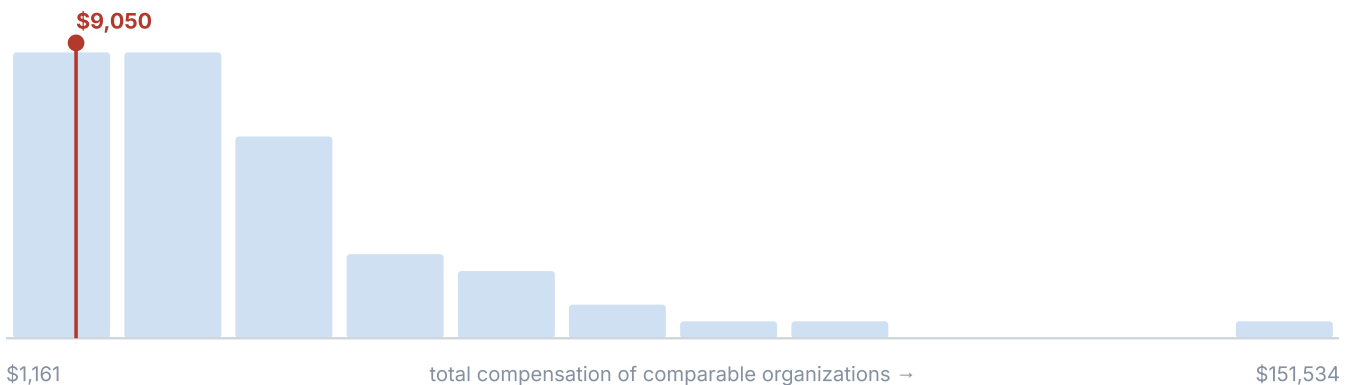
BUDGET Total revenue between \$38,866 and \$87,013 — 0.67x to 1.50x the subject's \$58,009 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (F), nationwide + budget 0.67–1.5x revenue.

60 organizations qualified on sector, size, and geography

→ **60** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,956 10TH	\$12,314 25TH	\$21,614 MEDIAN	\$34,378 75TH	\$55,851 90TH	\$9,050 THIS ORG · 17TH
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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 NY 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
Reclaiming Victory Ministries Inc	OR	\$57,764	President	\$11,135	\$11,443	2023
Caring Residential Services Iii Inc	NJ	\$58,960	Pres And Exec Director Ope	\$157,895	\$151,534	2024
National Drug & Safety League	MI	\$59,272	President/di	\$7,156	\$7,940	2024
Project Live Xiii Inc	NJ	\$59,819	Executive Director	\$11,844	\$11,367	2024
Vesta Arundel Inc	MD	\$60,462	President	\$21,417	\$21,523	2024
Mosaic Illinois Housing Of Rockford I	NE	\$60,646	President	\$15,891	\$18,372	2024
Nami Mahoning Valley	OH	\$61,216	Director	\$13,100	\$15,355	2023
My Own Home	MI	\$61,510	Executive Director	\$5,228	\$5,800	2024
Concha Ortiz Y Pino De Kleven Corporation	NM	\$61,819	Executive Director	\$27,258	\$31,513	2024
Cfc Loud N Clear Foundation Inc	NJ	\$62,319	Executive Director	\$81,539	\$80,566	2023
Lighthouse For New Hope	TX	\$53,527	Development Director	\$15,600	\$17,269	2023
Florida Society Of Addiction Medicine	FL	\$63,381	Administrator	\$21,703	\$22,563	2023
Shdc No 7 Inc	HI	\$52,204	Exec Dir/asst. Secretary	\$12,721	\$12,604	2023
Willcox Against Substance Abuse	AZ	\$63,888	Executive Director	\$32,784	\$33,890	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Helping Our Mentally Ill Experience	CA	\$51,272	President & Ceo	\$67,023	\$62,209	2024
Living With Change	OH	\$64,941	Vice President/treas	\$30,000	\$34,154	2024
Warhorse Legacy Foundation	AR	\$65,781	President	\$81,120	\$100,908	2023
Wetzel Homes Inc	MD	\$66,741	President	\$20,272	\$20,974	2023
Behavioral Connections Of Wood County	OH	\$66,839	President/ceo	\$44,493	\$52,151	2023
Richard Walz Apartments Inc	MO	\$67,135	President	\$7,395	\$8,202	2025
Center South Housing Development	PA	\$48,315	Director Of Construction	\$13,787	\$15,215	2023
Esperance Homes Inc	MD	\$67,788	President	\$20,272	\$20,974	2023
Paradise Life Resource Team	CA	\$67,854	Chairman	\$7,600	\$7,054	2024
Community Transformation Partners	IN	\$68,033	President	\$45,000	\$51,010	2024
Deep Healing Ministries Of Atlanta Inc	GA	\$68,319	President	\$49,559	\$55,145	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 60 organizations. Compensation range \$1,161–\$151,534; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$58,009); for reference, expenses \$107,321 and assets \$1,010,104. **Revenue and expenses diverge this year — revenue may misrepresent operating size;**

weigh the expense-based view.

ROLE MATCH	Catherine Keenan, reported title " <i>Board Member</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	27 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	17 th
Total compensation (D + F), as reported (no adjustments)	18 th
Reportable pay only (column D), adjusted	58 th
All sources (D + E + F), adjusted	10 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 (Catherine Keenan) 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 60 similarly situated organizations (Same NTEE major group (F), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,050 is reasonable (approximately the 17th 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.