

Community Improvement Associates

Executive Director / CEO

EIN 043637515

NH · NTEE F30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Allen Penrod, Executive Director / CEO** (\$33,500) against **every comparable organization** that fit the selection criteria — **65** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25th** percentile of comparable organizations within the typical range

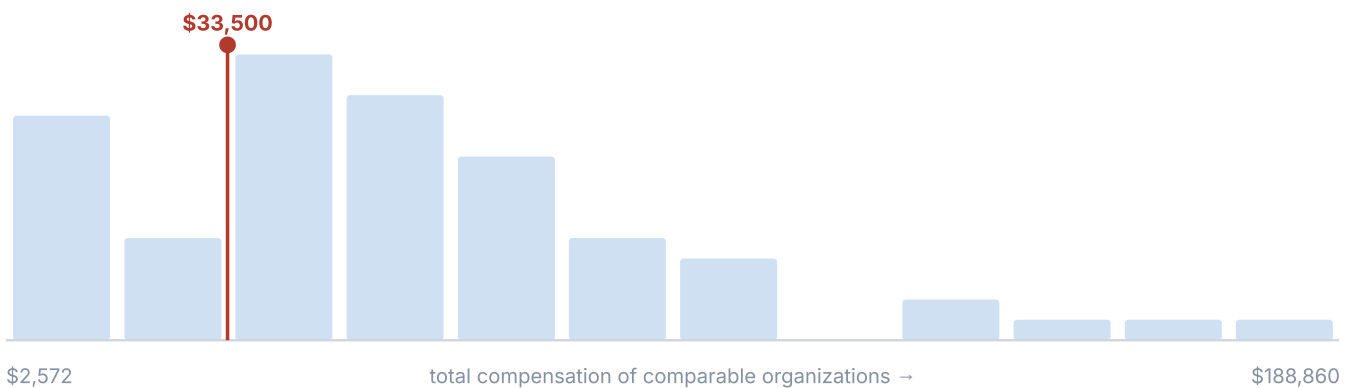
Benchmarked executive: Allen Penrod — reported title “EMPLOYEE REPRESENTATIVE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (F30).
BUDGET	Total revenue between \$157,768 and \$353,214 — 0.67x to 1.50x the subject's \$235,476 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (F30), nationwide + budget 0.67–1.5x revenue.

65 organizations qualified on sector, size, and geography → **65** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,713	\$34,484	\$52,650	\$74,792	\$105,584	\$33,500
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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 NH 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
Teton Valley Mental Health	ID	\$233,570	Executive Di	\$72,659	\$83,709	2024
The Samaritan Counseling Center Of	GA	\$238,356	Executive Di	\$90,025	\$98,031	2024
Mental Health Programs Inc V	MA	\$240,219	President	\$12,032	\$11,408	2025
Azimuth Counseling And Therapeutic Services Inc	VT	\$230,623	Executive Director	\$12,500	\$13,275	2025
Dreavita Counseling Coaching And Consulting Inc	DE	\$245,854	Founder	\$157,570	\$167,091	2024
Christian Counseling Connection Inc	CT	\$224,871	Exec. Dir. (Ret 6/24)	\$6,668	\$6,771	2024
Crested Butte State Of Mind	CO	\$247,597	Executive Director	\$63,135	\$67,500	2023
Bella Terra Stables	PA	\$223,353	President/executive Director	\$33,007	\$35,648	2024
Merakey Youth Services	PA	\$249,352	President/ceo	\$55,952	\$62,213	2023
Our Daily Gnome Creative Arts Center Of Chesapeake	VA	\$249,365	President	\$2,714	\$2,922	2023
Strong Partners In Health	OR	\$250,000	Managing Director	\$22,888	\$23,699	2023
Rise Canyon Ranch	CA	\$220,642	Board Member	\$61,021	\$55,594	2025
The Speedy Foundation Inc	ID	\$250,333	Executive Director	\$77,000	\$88,710	2024
Blue Mountain Health Cooperative	WA	\$219,923	Executive Dir.	\$71,160	\$68,998	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nami Lowcountry	SC	\$219,077	Executive Di	\$62,000	\$72,118	2023
Vibrant Lives Of Montana	MT	\$219,037	Therapist	\$44,522	\$53,510	2023
Champions For Children's Mental Health	DE	\$255,744	Executive Director	\$100,121	\$109,306	2023
Pennsylvania Association Of Psychiatric	PA	\$214,452	Executive Director	\$74,542	\$80,505	2024
Pals For Healing	OH	\$256,948	Executive Di	\$38,500	\$44,162	2024
Crossroads Inc	OK	\$257,621	Executive Dir.	\$65,000	\$77,514	2024
Healing Arts Project Inc	TN	\$257,976	Executive Director	\$48,780	\$55,530	2024
Animal Companion Counseling	OH	\$210,989	Co-executive Director	\$44,007	\$50,479	2024
Tina Huseth Counseling	TX	\$260,979	President	\$47,100	\$51,025	2024
Logos Healing Institute	CO	\$209,780	President And Director Of Ops	\$50,817	\$52,771	2024
Recovery-hub Inc	NJ	\$261,461	President & Ceo	\$90,000	\$89,595	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NH 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 NH 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 65 organizations. Compensation range \$2,572–\$188,860; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$235,476); for reference, expenses \$232,428 and assets \$40,266.

ROLE MATCH	Allen Penrod, reported title " <i>EMPLOYEE REPRESENTATIVE</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	3 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	25 th
Total compensation (D + F), as reported (no adjustments)	31 st
Reportable pay only (column D), adjusted	28 th
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 (Allen Penrod) 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 65 similarly situated organizations (Same NTEE sector (F30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$33,500 is reasonable (approximately the 25th 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.