

# Independent Peer Socialization

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Kathryn Spelman, Executive Director / CEO** (\$104,400) against **every comparable organization** that fit the selection criteria — **117** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **87<sup>th</sup>** percentile of comparable organizations within the typical range

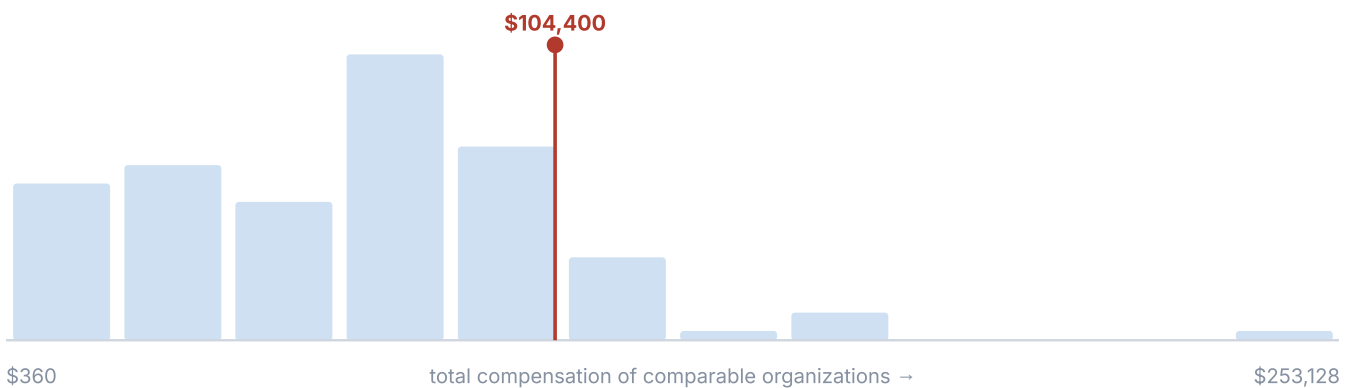
**Benchmarked executive:** Kathryn Spelman — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P82).
BUDGET	Total revenue between \$263,092 and \$589,014 — 0.67x to 1.50x the subject's \$392,676 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P82), nationwide + budget 0.67–1.5x revenue.

**117** organizations qualified on sector, size, and geography → **117** within the band from the benchmarked peer set.

## Distribution of comparable compensation



\$16,166	\$40,800	\$69,749	\$90,576	\$110,179	<b>\$104,400</b>
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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
<a href="#">Fresh Start Of San Angelo</a>	TX	\$392,337	Executive Director	\$62,400	<b>\$72,286</b>	2024
<a href="#">Parc Endowment Fund</a>	FL	\$393,338	Trustee/parc President & Ceo	\$12,085	<b>\$13,148</b>	2024
<a href="#">The Arc Of Buncombe County Inc</a>	NC	\$393,789	Executive Director	\$67,570	<b>\$80,854</b>	2024
<a href="#">Legacy Farms</a>	VA	\$396,346	Executive Director	\$60,000	<b>\$67,090</b>	2024
<a href="#">Disabilitysa Dba Fiesta Especial</a>	TX	\$396,835	Ceo & Exec Dir	\$81,654	<b>\$94,591</b>	2024
<a href="#">Kids Mobility Network Inc</a>	CO	\$398,036	President	\$120,000	<b>\$133,254</b>	2024
<a href="#">Jeffrey Foundation</a>	CA	\$386,665	Pres./board	\$101,500	<b>\$98,884</b>	2025
<a href="#">Horsepower Therapeutic Riding</a>	IL	\$399,093	President	\$67,771	<b>\$77,159</b>	2024
<a href="#">Grand Prairie Job Center</a>	AR	\$399,485	Executive Director	\$66,295	<b>\$84,074</b>	2025
<a href="#">Elderly Behavioral Wellness Services Inc</a>	CA	\$403,884	President & Ceo	\$12,000	<b>\$12,000</b>	2024
<a href="#">Respite Care Of Charleston</a>	SC	\$405,701	Executive Director	\$92,916	<b>\$112,257</b>	2024
<a href="#">Central California Adaptive Sports</a>	CA	\$407,265	President & Ceo	\$41,880	<b>\$40,800</b>	2025
<a href="#">Statewide Independent Living Council</a>	AZ	\$409,235	Chief Executive Of Strategy & Innovation	\$37,596	<b>\$41,872</b>	2024
<a href="#">Down Syndrome Partnership Of North Texas</a>	TX	\$414,776	Exec Dir	\$84,846	<b>\$98,289</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Horses Of Hope Missouri Inc</a>	MO	\$415,120	Executive Director	\$2,466	<b>\$3,025</b>	2024
<a href="#">Cmrs Whitefield Inc</a>	NH	\$369,195	President & Ceo	\$32,010	<b>\$34,229</b>	2024
<a href="#">Hope North Carolina Inc</a>	NC	\$417,537	Executive Di	\$74,592	<b>\$86,956</b>	2025
<a href="#">Revision Project Inc</a>	CA	\$367,301	Director	\$74,375	<b>\$76,572</b>	2023
<a href="#">Therapy Solutions Children's Services</a>	PA	\$418,205	President	\$41,043	<b>\$46,178</b>	2025
<a href="#">Working Wonders</a>	CA	\$418,412	President	\$49,819	<b>\$51,291</b>	2023
<a href="#">Albert Gallatin Human Service</a>	PA	\$366,620	Executive Di	\$22,313	<b>\$25,105</b>	2025
<a href="#">Shenandoah County Search Incorporated</a>	VA	\$419,767	Director	\$57,802	<b>\$62,967</b>	2025
<a href="#">Sacred Ground</a>	OH	\$420,314	Executive Director/ceo	\$74,044	<b>\$93,503</b>	2023
<a href="#">North Carolina Down Syndrome</a>	NC	\$420,752	Executive Di	\$10,031	<b>\$12,357</b>	2023
<a href="#">Deaf Child Hope International</a>	NE	\$364,253	President	\$65,100	<b>\$83,482</b>	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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT 117 organizations. Compensation range \$360–\$253,128; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$392,676); for reference, expenses \$288,942 and assets \$923,635.
ROLE MATCH	Kathryn Spelman, reported title " <i>DIRECTOR</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	10 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	87 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	94 <sup>th</sup>
Reportable pay only (column D), adjusted	87 <sup>th</sup>
All sources (D + E + F), adjusted	80 <sup>th</sup>

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 (Kathryn Spelman) 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 117 similarly situated organizations (Same NTEE sector (P82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$104,400 is reasonable (approximately the 87<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.