

# Ridgelys Run Community Association Inc

Executive Director / CEO

EIN 204677799

MD · NTEE N31

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Rebecca Mckirahan, Executive Director / CEO** (\$1,500) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 0<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Rebecca Mckirahan — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (N31).

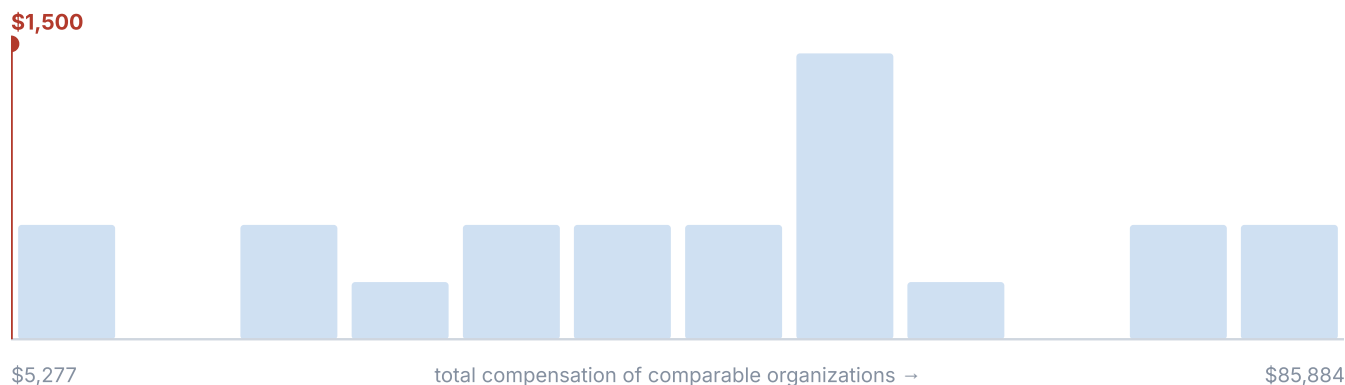
**BUDGET** Total revenue between \$119,467 and \$267,465 — 0.67x to 1.50x the subject's \$178,310 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (N31), nationwide + budget 0.67–1.5x revenue.

**21** organizations qualified on sector, size, and geography

→ **21** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$18,741

\$34,384

\$51,794

\$58,629

\$78,801

\$1,500



## ■ 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 MD 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="#">Pennsylvania Center For Adapted Sports</a>	PA	\$181,109	Executive Director	\$80,516	<b>\$85,884</b>	2024
<a href="#">The Old Wilson Schoolhouse Center</a>	WY	\$156,381	Executive Director	\$40,000	<b>\$45,815</b>	2024
<a href="#">Spearhead Corporation</a>	TX	\$154,090	Executive Di	\$53,844	<b>\$57,611</b>	2024
<a href="#">Community Center Of Hope</a>	WI	\$203,723	Executive Di	\$29,897	<b>\$34,384</b>	2023
<a href="#">Community Resources For Education And Wellness Inc</a>	VA	\$207,000	Executive Director	\$4,963	<b>\$5,277</b>	2023
<a href="#">The Community Center Nfp</a>	IL	\$211,419	Director	\$6,000	<b>\$6,496</b>	2023
<a href="#">Salem Community Activities Center Inc</a>	IL	\$142,565	Executive Director	\$21,442	<b>\$22,548</b>	2024
<a href="#">Vessel Skatepark</a>	MA	\$219,966	President	\$62,750	<b>\$60,314</b>	2024
<a href="#">Missoula Horse Council Inc</a>	MT	\$130,056	Horse Park Manager	\$30,000	<b>\$34,590</b>	2024
<a href="#">Hardy County Health And Wellness Center Inc</a>	WV	\$226,985	Executive Director	\$47,314	<b>\$56,415</b>	2023
<a href="#">Columbus Municipal Golf Association</a>	TX	\$227,487	Manager	\$37,154	<b>\$40,927</b>	2023
<a href="#">Lillian's List Action Fund</a>	NC	\$228,237	Interim Executive Director	\$72,598	<b>\$80,236</b>	2024
<a href="#">Shenandoah Valley Bicycle Coalition</a>	VA	\$233,793	Executive Dir.	\$56,769	<b>\$58,629</b>	2024
<a href="#">Chippewa Falls Area Senior Center Inc</a>	WI	\$120,341	Executive Director	\$45,036	<b>\$51,794</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Ballston Area Recreation Commission</a>	NY	\$244,068	Executive Di	\$79,190	<b>\$78,801</b>	2023
<a href="#">Community Building Partners Inc</a>	ID	\$246,827	Executive Director	\$67,000	<b>\$76,236</b>	2024
<a href="#">Cottagewood Community Foundation</a>	MN	\$247,000	Exec Direc,s	\$54,662	<b>\$57,773</b>	2024
<a href="#">Friends Of Third Place Commons</a>	WA	\$249,302	Director	\$43,485	<b>\$41,643</b>	2024
<a href="#">The Ledge</a>	TN	\$249,894	President/ Executive Direc	\$51,105	<b>\$57,459</b>	2024
<a href="#">Bandon Community Youth Center Inc</a>	OR	\$250,726	Executive Director	\$18,326	<b>\$18,741</b>	2023
<a href="#">Pregnancy And Family Center Inc</a>	KS	\$266,875	Co-director	\$24,300	<b>\$28,080</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 MD 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** 21 organizations. Compensation range \$5,277–\$85,884; filing years 2023–2024.

**SIZE BASIS** Matched on total revenue (\$178,310); for reference, expenses \$233,149 and assets \$1,446,021.

**ROLE MATCH** Rebecca Mckirahan, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	0 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	0 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	0 <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 (Rebecca Mckirahan) 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 21 similarly situated organizations (Same NTEE sector (N31), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,500 is reasonable (approximately the 0<sup>th</sup> 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.