

First Day Shoe Fund

Executive Director / CEO

EIN 204881364
 MI · NTEE P30
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Maggie Hesketh, Executive Director / CEO** (\$105,900) against **every comparable organization** that fit the selection criteria — **184** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **89th** percentile of comparable organizations within the typical range

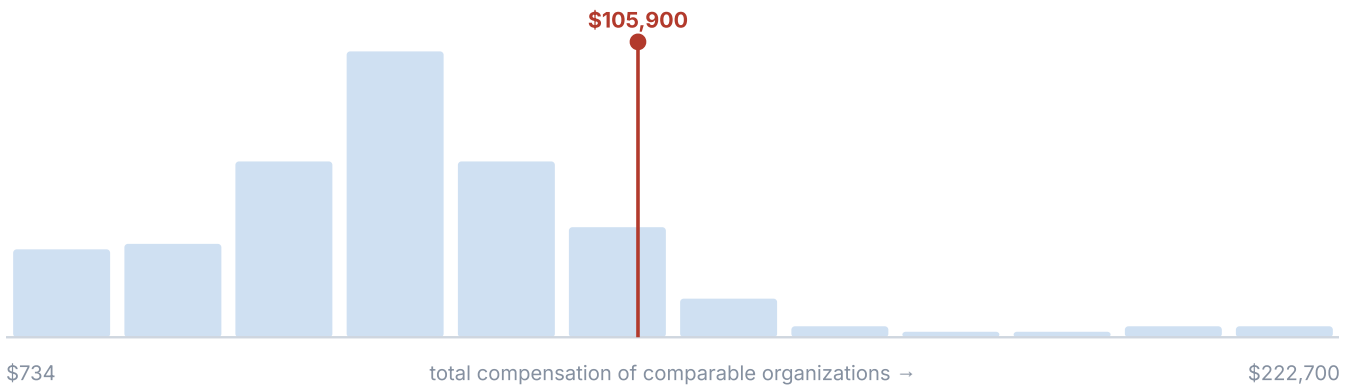
Benchmarked executive: Maggie Hesketh — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P30).
BUDGET	Total revenue between \$313,404 and \$701,652 — 0.67x to 1.50x the subject's \$467,768 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P30), nationwide + budget 0.67–1.5x revenue.

184 organizations qualified on sector, size, and geography → **184** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$22,775	\$48,480	\$67,045	\$86,604	\$109,054	\$105,900
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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 MI 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
One30 Network	AL	\$467,202	Co-executive Director	\$15,400	\$15,656	2024
Pawsitive Friendships Inc	AZ	\$465,624	Ceo	\$71,221	\$64,457	2024
Emerald M Therapeutic Riding Center Inc	FL	\$465,376	Executive Dir.	\$23,040	\$20,970	2023
Open Arms Of Blue Ridge Inc	GA	\$464,823	Executive Director	\$50,000	\$48,707	2023
Heidis Promise	WA	\$464,089	President Director	\$82,002	\$69,088	2024
The Morgan Center	FL	\$472,075	Director	\$95,500	\$84,425	2024
Moldova World Childrens Fund Inc	NC	\$462,345	President	\$20,696	\$20,123	2024
Centro Esperanza Inc	PR	\$457,947	Executive Director	\$6,733	\$6,540	2024
For The Need Foundation	CA	\$480,016	Executive Director	\$146,474	\$122,539	2023
Lehigh Valley Families Together Inc	PA	\$455,260	Ceo And Board Secretary	\$79,181	\$74,306	2024
Salama Urban Ministries Inc	TN	\$481,213	Executive Director	\$93,642	\$95,363	2023
Maryland Casa Association Inc	MD	\$481,291	Executive Director	\$100,087	\$90,656	2023
Mental Health Connection Tarrant Ct	TX	\$453,663	Exec Dir	\$125,156	\$117,813	2024
Unlocking Futures Inc	NY	\$484,217	Executive Director	\$125,832	\$110,161	2023
Families And Schools Together Inc	WI	\$449,521	Executive Dir.	\$62,500	\$61,424	2024
Desert Rose Foundation Inc	IN	\$486,029	Acting Treasurer	\$50,555	\$50,170	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Camp Esquagama	MN	\$492,451	Exec Director	\$73,500	\$68,344	2024
National Indian Child Care Association	OK	\$492,782	Executive Director	\$186,325	\$193,072	2024
La Ola Ministries The Wave	TN	\$492,806	Board Member	\$17,984	\$17,789	2024
Heartford House Inc	IN	\$442,450	Executive Director	\$84,799	\$84,153	2024
St Johnsbury Area Youth Service	VT	\$494,025	Executive Di	\$62,188	\$60,643	2023
Calebs Kids	MI	\$494,202	Executive Director	\$93,003	\$93,003	2023
Edgemont Recreation Corporation	NY	\$494,923	President/director	\$14,400	\$12,245	2024
Raisinghope Inc	CA	\$440,598	Executive Dir.	\$82,750	\$69,228	2023
Childrens Continuum Of Care	NJ	\$433,716	Executive Direc	\$102,861	\$86,424	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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 184 organizations. Compensation range \$734–\$222,700; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$467,768); for reference, expenses \$359,039 and assets \$724,710.

ROLE MATCH Maggie Hesketh, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 6 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	89 th
Total compensation (D + F), as reported (no adjustments)	85 th
Reportable pay only (column D), adjusted	81 st
All sources (D + E + F), adjusted	86 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 (Maggie Hesketh) 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 184 similarly situated organizations (Same NTEE sector (P30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$105,900 is reasonable (approximately the 89th 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.