

Columbia County Mental Retardation

Executive Director / CEO

EIN 222159687

NY · NTEE P190

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Karen Amanna, Executive Director / CEO** (\$4,209) against **every comparable organization** that fit the selection criteria — **18** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11th** percentile of comparable organizations below the typical range for comparable organizations

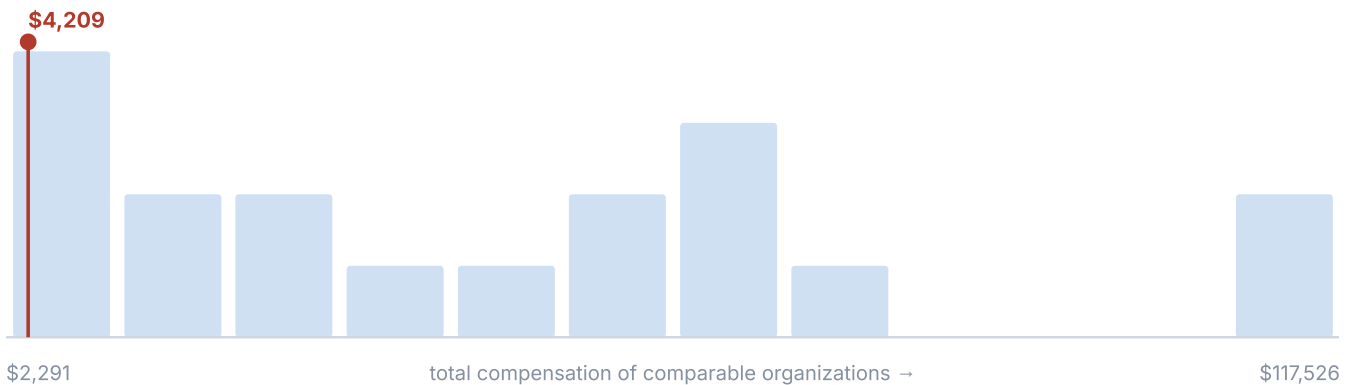
Benchmarked executive: Karen Amanna — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P190).
BUDGET	Total revenue between \$177,811 and \$398,085 — 0.67x to 1.50x the subject's \$265,390 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P19), nationwide + budget 0.67–1.5x revenue.

18 organizations qualified on sector, size, and geography → **18** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,414	\$17,188	\$39,649	\$60,336	\$83,713	\$4,209
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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
Odc Foundation Inc	WI	\$266,992	President	\$7,800	\$9,015	2024
Jewish Healing And Hospice Center	CA	\$274,725	Exec Director,ceo,director	\$109,897	\$108,119	2023
Valleycast Inc	MA	\$252,652	President & Ceo	\$29,151	\$29,846	2023
Forever Family Inc	GA	\$246,223	Ceo	\$38,419	\$41,648	2025
Red Tail Academy Inc	KS	\$244,036	Executive Director	\$3,077	\$3,679	2024
Selahs Center Of Hope Inc	MI	\$241,834	Ceo Executor Director	\$45,600	\$52,087	2024
Myasthenia Gravis Holistic Society Inc	GA	\$224,173	President	\$2,000	\$2,291	2023
Fund For American Diplomacy	DC	\$210,871	Executive Director	\$25,850	\$25,103	2024
Sea Change Yoga	ME	\$325,842	Director	\$8,390	\$9,297	2024
Desi Rainbow Parents & Allies	NJ	\$196,210	Executive Director	\$61,122	\$60,392	2024
Compassionate Atlanta Inc	GA	\$192,800	Executive Di	\$65,832	\$73,253	2024
Everymom Nfp	IL	\$342,510	Pres&exec. Dir	\$50,769	\$55,235	2024
Chs Charitable Foundation Inc	NJ	\$186,000	President	\$20,618	\$20,372	2024
Roots 2empower	RI	\$352,772	President	\$56,700	\$60,167	2024
St Mary's Villa At Riverview li Inc	CO	\$353,883	Director	\$34,463	\$37,650	2023
Safe Alternative Foundation For	MD	\$359,980	President & Ceo	\$65,000	\$69,236	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Equal Rights Institute	NC	\$360,912	Executive Dir.	\$102,781	\$117,526	2024
Life House	TX	\$368,305	Executive Director	\$14,568	\$16,127	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 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	18 organizations. Compensation range \$2,291–\$117,526; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$265,390); for reference, expenses \$316,352 and assets \$2,556,692.
ROLE MATCH	Karen Amanna, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	11 th
Total compensation (D + F), as reported (no adjustments)	11 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	78 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 (Karen Amanna) 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 18 similarly situated organizations (Same NTEE sector (P19), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,209 is reasonable (approximately the 11th 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.