

# Adair County Health & Fitness Center

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Julie Cooper, Executive Director / CEO** (\$152) against **every comparable organization** that fit the selection criteria — **1458** 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:** Julie Cooper — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (P27).

**BUDGET** Total revenue between \$101,174 and \$226,510 — 0.67x to 1.50x the subject's \$151,007 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (P), nationwide + budget 0.67–1.5x revenue.

**1,458** organizations qualified on sector, size, and geography → **1,458** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$8,295	\$18,169	\$33,248	\$51,280	\$68,043	<b>\$152</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 IA 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="#">Catholic Elderly Services Inc</a>	FL	\$150,977	President/ceo	\$48,011	<b>\$40,011</b>	2024
<a href="#">The Mon-arc Of Monroe Inc</a>	MI	\$151,087	Executive Director	\$46,174	<b>\$42,278</b>	2024
<a href="#">Epecef Day Care Center Inc</a>	NY	\$151,111	Executive Director	\$28,488	<b>\$23,511</b>	2023
<a href="#">Hot Spring County Rose Inc</a>	AR	\$151,153	Executive Di	\$16,380	<b>\$16,333</b>	2024
<a href="#">Power House Recovery Center</a>	TX	\$151,253	Dir Treasurer	\$29,389	<b>\$26,849</b>	2023
<a href="#">The Family Compass Inc</a>	IN	\$151,307	Chief Exec. Officer	\$156,000	<b>\$150,247</b>	2023
<a href="#">Amarillo Bingo Association</a>	TX	\$150,607	Vice President	\$45,321	<b>\$40,217</b>	2024
<a href="#">Pathways Living Inc</a>	VA	\$150,592	President And Chief Executive Officer	\$19,962	<b>\$17,603</b>	2023
<a href="#">Family Promise Of Laurens County</a>	SC	\$151,504	Executive Director	\$61,245	<b>\$58,354</b>	2023
<a href="#">Mattole Valley Resource Center</a>	CA	\$151,615	Executive Dir.	\$30,058	<b>\$22,431</b>	2025
<a href="#">Interfaith Of Natrona County Inc</a>	WY	\$150,397	Executive Dir.	\$55,000	<b>\$50,899</b>	2025
<a href="#">Us Institute Against</a>	FL	\$150,378	President	\$141,890	<b>\$121,738</b>	2023
<a href="#">Dallas Kids First</a>	TX	\$150,321	Director, Bo	\$59,601	<b>\$54,450</b>	2023
<a href="#">Esthers Place Inc</a>	GA	\$151,882	Co-director	\$50,000	<b>\$44,598</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Family Promise Of Birmingham Inc</a>	AL	\$150,108	Executive Director	\$81,318	<b>\$77,932</b>	2024
<a href="#">United Way Of Chester County In</a>	SC	\$150,087	Executive Director	\$51,656	<b>\$47,805</b>	2024
<a href="#">Luther Village Iv Of Dover Inc</a>	DE	\$150,000	Executive Director	\$5,511	<b>\$4,664</b>	2025
<a href="#">Crossroads At Park Place Inc</a>	TX	\$152,059	Executive Director	\$29,250	<b>\$25,956</b>	2024
<a href="#">Open Arms Adoption Services Inc</a>	LA	\$149,934	Agency Director	\$59,964	<b>\$58,574</b>	2024
<a href="#">Prism United</a>	AL	\$152,086	Executive Director	\$48,335	<b>\$46,322</b>	2024
<a href="#">The Kremer Home Inc</a>	OH	\$152,097	Executive Director(2nd)	\$12,216	<b>\$11,817</b>	2023
<a href="#">Serendipity Mercantile</a>	IL	\$152,136	Officer	\$29,504	<b>\$25,731</b>	2024
<a href="#">Life Saver Ministries Inc</a>	NY	\$152,152	Executive Di	\$31,499	<b>\$25,995</b>	2023
<a href="#">Generosity-global Incorporated</a>	MD	\$149,729	Founder / Ceo	\$18,500	<b>\$15,796</b>	2023
<a href="#">Caring And Sharing Inc</a>	SC	\$149,701	Exec. Director	\$20,139	<b>\$19,188</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA 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 IA 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 **1458** organizations. Compensation range \$99–\$339,488; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$151,007); for reference, expenses \$212,883 and assets \$951,933. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Julie Cooper, reported title " <i>Executive Director</i> "; benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	239 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	33 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	0 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	0 <sup>th</sup>
Reportable pay only (column D), adjusted	15 <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 (Julie Cooper) 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 1458 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$152 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].

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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.