

Two Cranes Institute

Executive Director / CEO

EIN 263165486
 WA · NTEE O99
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Susan Adams, Executive Director / CEO** (\$67,000) against **every comparable organization** that fit the selection criteria — **73** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **58th** percentile of comparable organizations within the typical range

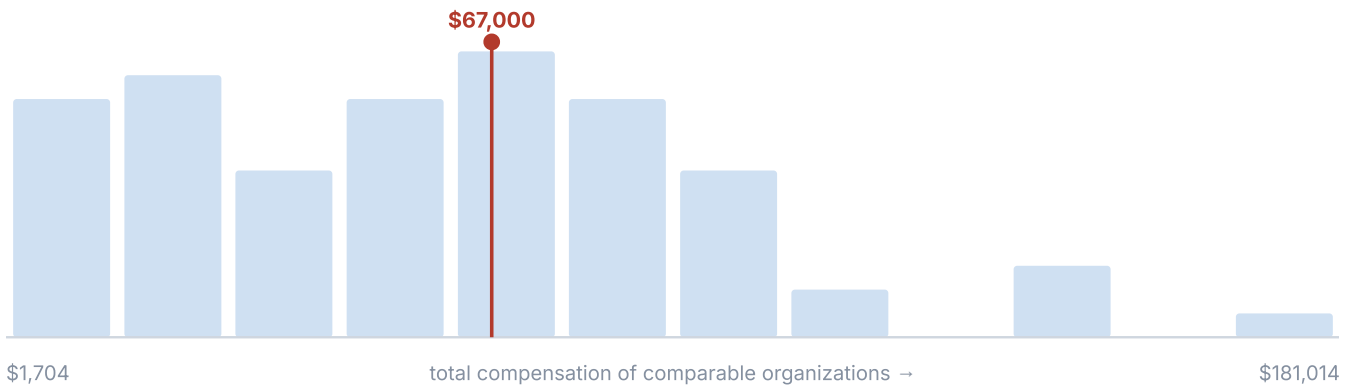
Benchmarked executive: Susan Adams — reported title "PRESIDENT & EXEC.", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

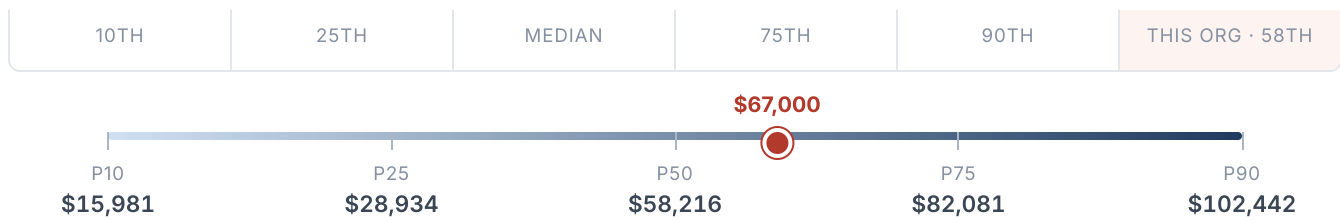
SECTOR	Organizations sharing the subject's NTEE classification (O99).
BUDGET	Total revenue between \$240,894 and \$539,316 — 0.67x to 1.50x the subject's \$359,544 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O99), nationwide + budget 0.67–1.5x revenue.

73 organizations qualified on sector, size, and geography → **73** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,981	\$28,934	\$58,216	\$82,081	\$102,442	\$67,000
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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 WA 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
Dream Big Basketball Academy	NC	\$359,535	Executive Director	\$50,400	\$58,166	2024
Made For More Foundation Inc	FL	\$359,152	President	\$76,231	\$79,987	2024
Fathers And Families Coalition	UT	\$357,457	Executive Director	\$35,699	\$39,758	2025
Cactus League Baseball Association Inc	AZ	\$353,986	Executive Director - Nonvoting	\$133,350	\$147,474	2023
Run Minnesota	MN	\$352,201	Executive Director	\$56,135	\$61,954	2024
Palmisano Foundation Inc	LA	\$367,661	Executive Director	\$73,793	\$90,758	2024
Yours Ministry	VA	\$350,896	President/treasurer	\$60,000	\$64,707	2024
Mnc 1240 Valencia Inc	CA	\$368,991	Treasurer	\$35,919	\$35,666	2023
Michael's Daughter Foundation	CA	\$369,362	President	\$14,000	\$13,902	2023
Bethpage Discovery Program Inc	NY	\$348,657	Director	\$15,358	\$15,959	2023
So Kids Soar	DC	\$347,935	Executive Dir.	\$104,615	\$105,566	2023
Lexington Fraternal Order Of	KY	\$347,585	President	\$5,000	\$6,000	2024
Avenue941 Inc	FL	\$347,323	Executive Director	\$71,142	\$74,648	2024
Mulberry International	KY	\$347,266	Executive Director	\$48,900	\$57,168	2025
Life Decisions Inc	IL	\$374,246	Chief Vision	\$35,927	\$39,451	2024
Seacoast Outright	NH	\$379,006	Executive Director End 10/16/2023	\$52,712	\$55,970	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Art From Ashes Incorporated	CO	\$379,371	Exec Dir	\$67,157	\$74,050	2023
The North Dakota High School Rodeo Association Inc	ND	\$379,751	National Director	\$2,265	\$2,776	2024
Pathways Core Training Inc	TX	\$335,776	Executive Director	\$87,130	\$100,225	2023
Kids In Focus	AZ	\$335,244	Interim Executive Director	\$64,552	\$69,341	2024
Youth Opportunities Development	PA	\$333,633	Executive Dir.	\$60,000	\$68,805	2023
300 For 300	MI	\$386,925	Executive Director	\$77,268	\$89,080	2024
The Children Are Our Future	NM	\$387,948	President	\$6,000	\$7,421	2023
Southern Rhode Island Youth Hockey Association	RI	\$329,401	Director	\$15,400	\$16,068	2025
Walltown Childrens Theatre	NC	\$390,241	Executive Director	\$18,000	\$20,774	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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 73 organizations. Compensation range \$1,704–\$181,014; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$359,544); for reference, expenses \$313,099 and assets \$1,895,734.

ROLE MATCH	Susan Adams, reported title " <i>PRESIDENT & EXEC.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 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	58 th
Total compensation (D + F), as reported (no adjustments)	64 th
Reportable pay only (column D), adjusted	58 th
All sources (D + E + F), adjusted	56 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 (Susan Adams) 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 73 similarly situated organizations (Same NTEE sector (O99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$67,000 is reasonable (approximately the 58th 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.