

Mad Anthony Childrens Foundation

Executive Director / CEO

EIN 263233538

IN · NTEE T30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kellene Pepple, Executive Director / CEO** (\$34,000) against **every comparable organization** that fit the selection criteria — **62** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55th** percentile of comparable organizations within the typical range

Benchmarked executive: Kellene Pepple — reported title "Executive Dir.", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (T30).

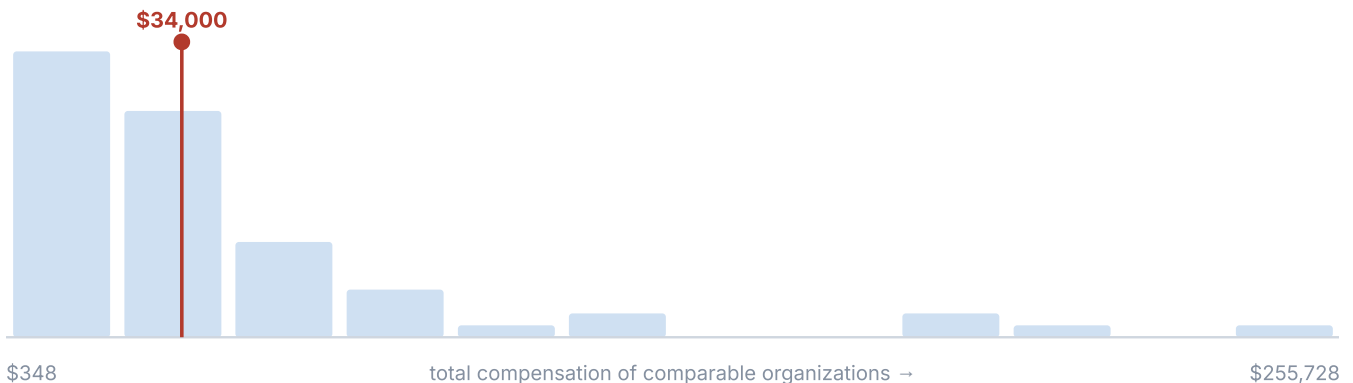
BUDGET Total revenue between \$59,730 and \$133,725 — 0.67x to 1.50x the subject's \$89,150 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (T30), nationwide + budget 0.67–1.5x revenue.

62 organizations qualified on sector, size, and geography

→ **62** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,946	\$11,748	\$29,882	\$50,000	\$101,577	\$34,000
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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 IN 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
Western Reserve Area Agency On Aging	OH	\$88,626	Ceo	\$41,528	\$41,709	2024
Cotton Electric Charitable	OK	\$90,187	Director	\$176,286	\$179,327	2025
Community Foundation Of The Valleys	CA	\$91,265	Executive Director	\$17,500	\$14,753	2023
Kansas City Kansas Area Chamber	KS	\$87,004	President (F	\$3,686	\$3,776	2024
Brooklyn Health Equity Foundation Inc	NY	\$91,567	Chairman	\$91,000	\$77,976	2024
The Gilmour-jirgens Fund	MI	\$91,606	Secretary/treasurer/director	\$64,903	\$63,525	2024
Joyal Capital Management Foundation Inc	MA	\$86,055	Clerk, Director, Program Director	\$55,008	\$48,258	2023
United Way Of Franklin County	IN	\$85,982	Executive Director	\$30,022	\$30,909	2023
Madisonville Community Urban Redevelopment Corporation	OH	\$93,598	Interim Executive Director	\$1,046	\$1,051	2024
The Mike Gallagher Show Charitable	NY	\$84,008	Executive Di	\$117,200	\$103,393	2023
Vinfen Corporation Of Larchmont Inc	MA	\$94,515	President (As Of 8/22/22)	\$2,702	\$2,371	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lev Chai	NJ	\$82,749	Trustee	\$7,000	\$5,927	2024
Canton-inwood Area Health Foundation	SD	\$81,750	Executive Director	\$25,077	\$26,244	2024
Friends Of Cmh Sumner Community	IA	\$80,040	Cha/cfo	\$33,982	\$35,283	2024
Arise Foundation Inc	NY	\$98,289	Ceo (Through Dec 2024)	\$17,821	\$15,270	2024
The Louisa Swain Foundation	WY	\$78,506	Executive Di	\$36,000	\$36,555	2024
Greater New Orleans Hotel & Lodging	LA	\$100,031	Executive Director	\$24,758	\$25,852	2024
History Heritage And Hope	FL	\$76,758	Executive Director	\$6,248	\$5,566	2024
Renaissance Internationalinc	FL	\$102,475	President	\$20,000	\$17,816	2024
Zoomie Foundation	CA	\$75,815	Treasurer	\$60,000	\$50,581	2023
Charitable Foundation Of The Energy Bar	DC	\$75,515	Chief Executive Officer	\$20,492	\$17,052	2024
Massdevelopmenthefa Trust	MA	\$74,249	Trustee (As Of 06/2023)	\$41,641	\$36,531	2023
Sophia Transformative Leadership	WI	\$105,927	Executive Di	\$65,958	\$65,320	2024
The Ascension Fund Inc	LA	\$105,954	Executive Dir.	\$41,500	\$44,613	2023
The Kranzberg Foundation	MO	\$106,881	Director	\$31,092	\$32,149	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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	62 organizations. Compensation range \$348–\$255,728; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$89,150); for reference, expenses \$149,315 and assets \$111,738. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Kellene Pepple, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	29 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	55 th
Total compensation (D + F), as reported (no adjustments)	56 th
Reportable pay only (column D), adjusted	74 th
All sources (D + E + F), adjusted	27 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 (Kellene Pepple) 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 62 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$34,000 is reasonable (approximately the 55th 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.