

# St Jude's Ranch For Children

Executive Director / CEO

EIN 263573752

NV · NTEE E112

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Christina Vela, Executive Director / CEO** (\$5,375) against **every comparable organization** that fit the selection criteria — **93** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 1<sup>st</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Christina Vela — 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 (E112).
BUDGET	Total revenue between \$258,167 and \$577,986 — 0.67x to 1.50x the subject's \$385,324 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E11), nationwide + budget 0.67–1.5x revenue.

**93** organizations qualified on sector, size, and geography → **93** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,836

total compensation of comparable organizations →

\$718,641

\$12,801

\$23,699

\$47,203

\$93,002

\$178,789

\$5,375



## ■ 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 NV 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="#">Longs Peak Hospital Foundation</a>	CO	\$384,611	President, Lph & Bh	\$8,173	<b>\$7,595</b>	2024
<a href="#">Newark-wayne Community Hospital</a>	NY	\$387,172	President, Foundations	\$68,936	<b>\$60,362</b>	2024
<a href="#">Genesys Volunteers</a>	MI	\$383,251	President (End 9/23)	\$25,158	<b>\$25,162</b>	2024
<a href="#">Lehigh Qalibc Inc</a>	FL	\$383,066	Director/pre	\$156,813	<b>\$142,748</b>	2024
<a href="#">Daughters Of Charity Services Of New</a>	LA	\$382,360	President/ceo/ex-officio	\$17,775	<b>\$19,526</b>	2023
<a href="#">Roh Investment Co Inc</a>	TN	\$381,158	President/director	\$192,519	<b>\$201,885</b>	2023
<a href="#">Friends Of New York City Nurse Family</a>	NY	\$389,558	Executive Director	\$90,000	<b>\$78,806</b>	2024
<a href="#">The Health Source Group</a>	MO	\$380,579	Interim Market President (Start 8/2022 - End 12/2022)	\$54,191	<b>\$57,261</b>	2023
<a href="#">St Luke Community Healthcare Foundation</a>	MT	\$393,565	Director/hospital Ceo	\$23,323	<b>\$25,081</b>	2023
<a href="#">Smh Foundation</a>	LA	\$374,390	Executive Dir.	\$120,525	<b>\$128,601</b>	2024
<a href="#">Bellin Gundersen Health System Inc</a>	WI	\$399,871	Chief Executive Officer, Ex-officio	\$68,728	<b>\$69,552</b>	2024
<a href="#">St Thomas Foundation Inc</a>	LA	\$368,438	President	\$20,700	<b>\$22,087</b>	2024
<a href="#">Minnesota Center For Health Care Ethics</a>	MN	\$367,552	Ceo/coo	\$168,450	<b>\$161,289</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Restoration Storehouse Center</a>	GA	\$403,267	Executive Dir.	\$98,500	<b>\$98,806</b>	2023
<a href="#">Ucmc Title Holding Corporation</a>	IL	\$406,220	President And Director Of Board	\$211,348	<b>\$207,288</b>	2023
<a href="#">Spring Creek Health Cooperative</a>	GA	\$407,073	Executive Di	\$95,449	<b>\$95,745</b>	2023
<a href="#">Obcc Othello Qalich</a>	WA	\$363,286	President	\$31,941	<b>\$27,711</b>	2024
<a href="#">Southeastern Missouri Area Health</a>	MO	\$358,784	Executive Director	\$62,168	<b>\$63,804</b>	2024
<a href="#">Human Technologies Properties</a>	NY	\$358,691	President/chief Executive	\$14,388	<b>\$12,598</b>	2024
<a href="#">Asa Charitable Foundation</a>	IL	\$412,202	Ceo	\$88,793	<b>\$87,087</b>	2023
<a href="#">Willamette Valley Insurance Corporation</a>	HI	\$358,192	President/director	\$104,173	<b>\$93,046</b>	2023
<a href="#">Towner County Living Center</a>	ND	\$415,871	Ceo	\$21,292	<b>\$23,311</b>	2023
<a href="#">Carthage Area Hospital Foundation Inc</a>	NY	\$353,310	Executive Director	\$29,554	<b>\$25,878</b>	2024
<a href="#">Pikeville Medical Center Foundation For</a>	KY	\$351,758	Board Member/pmc President/ceo	\$50,061	<b>\$52,117</b>	2024
<a href="#">Rush To Crush Cancer</a>	PA	\$421,261	President	\$111,385	<b>\$107,634</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NV 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 NV 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	93 organizations. Compensation range \$3,836–\$718,641; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$385,324); for reference, expenses \$44,260 and assets \$5,133,798. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Christina Vela, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	78 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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	1 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	1 <sup>st</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	28 <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 (Christina Vela) 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 93 similarly situated organizations (Same NTEE sector (E11), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$5,375 is reasonable (approximately the 1<sup>st</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.