

# Coppers Dream Rescue

Executive Director / CEO

This analysis benchmarks the total compensation of **Jill Leiva, Executive Director / CEO** (\$65,839) against **every comparable organization** that fit the selection criteria — **112** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **61<sup>st</sup>** percentile of comparable organizations

within the typical range

**Benchmarked executive:** Jill Leiva — reported title “SENIOR DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (P20).

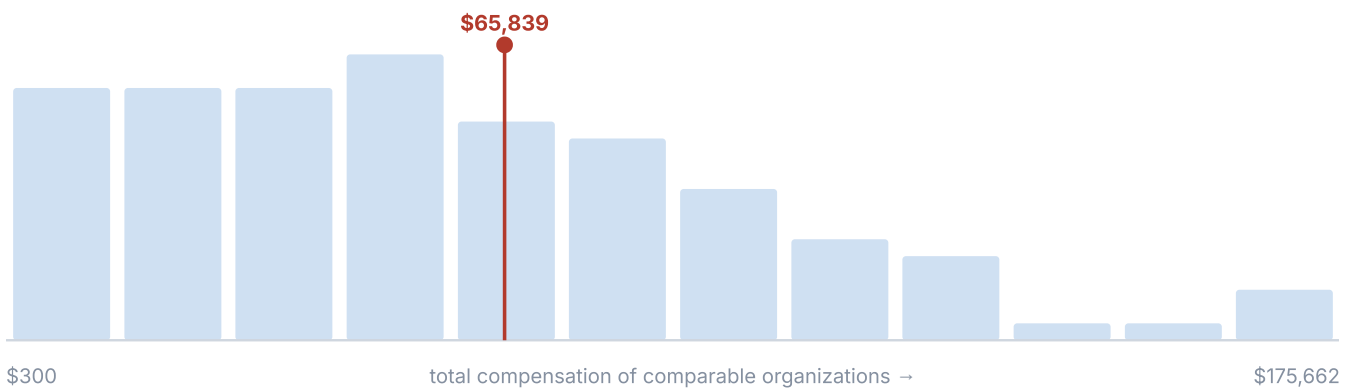
**BUDGET** Total revenue between \$241,666 and \$541,044 — 0.67x to 1.50x the subject's \$360,696 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (P20) + CA + budget 0.67–1.5x revenue.

**112** organizations qualified on sector, size, and geography

→ **112** within the band from the benchmarked peer set.

## Distribution of comparable compensation



\$5,757

\$28,822

\$51,012

\$83,157

\$109,428

\$65,839



## ● 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 CA 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="#">Kind Hearts San Diego</a>	CA	\$360,775	President	\$28,000	<b>\$28,000</b>	2023
<a href="#">Hearts Connection</a>	CA	\$360,359	Director Of Organization	\$60,899	<b>\$60,899</b>	2023
<a href="#">Freely In Hope</a>	CA	\$359,948	Exec. Dir.	\$63,288	<b>\$61,472</b>	2024
<a href="#">Center For The Working Poor</a>	CA	\$359,276	Executive Director	\$5,500	<b>\$5,500</b>	2023
<a href="#">Voice Of Including Community Equitably</a>	CA	\$362,472	Vice President	\$85,145	<b>\$85,145</b>	2023
<a href="#">Healing Rhythms</a>	CA	\$365,562	Secretary	\$21,985	<b>\$21,985</b>	2023
<a href="#">His Little Feet</a>	CA	\$367,606	Executive Dir.	\$63,600	<b>\$63,600</b>	2023
<a href="#">Chiron Center Inc</a>	CA	\$370,186	Executive Dir.	\$21,000	<b>\$21,000</b>	2023
<a href="#">Plug In South Los Angeles</a>	CA	\$350,306	Ceo	\$51,256	<b>\$49,785</b>	2024
<a href="#">Success In Challenges Inc</a>	CA	\$350,090	Executive Director	\$44,590	<b>\$42,194</b>	2025
<a href="#">Youth Recovery Connections</a>	CA	\$371,657	President & Ceo	\$92,930	<b>\$92,930</b>	2023
<a href="#">Life Builders Incorporated</a>	CA	\$371,695	Ceo/president	\$135,206	<b>\$131,327</b>	2024
<a href="#">Siskiyou Food Assistance Corporation</a>	CA	\$374,141	Executive Director	\$17,760	<b>\$16,806</b>	2025
<a href="#">Able Community Development Foundation</a>	CA	\$375,244	President/ceo	\$70,000	<b>\$67,992</b>	2024
<a href="#">Golden Rule Services</a>	CA	\$376,361	Fndr & Ex. Dir.	\$65,402	<b>\$65,402</b>	2023
<a href="#">White Heart Foundation</a>	CA	\$344,162	Executive Di	\$48,000	<b>\$46,623</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Liberated Learning Community</a>	CA	\$342,567	President/program Coordinator	\$25,938	<b>\$25,194</b>	2024
<a href="#">CeI Foundation</a>	CA	\$379,212	Executive Director Foundat	\$100,329	<b>\$97,451</b>	2024
<a href="#">Monthly Miracles</a>	CA	\$381,822	President	\$75,000	<b>\$72,848</b>	2024
<a href="#">Chasing 7 Dreams</a>	CA	\$381,906	President	\$75,843	<b>\$73,667</b>	2024
<a href="#">Socialworks</a>	CA	\$338,436	Executive Director	\$125,004	<b>\$121,418</b>	2024
<a href="#">Humanity Way Inc</a>	CA	\$382,982	President	\$75,698	<b>\$75,698</b>	2023
<a href="#">Home On The Green Pastures</a>	CA	\$338,336	Executive Dir.	\$33,075	<b>\$33,075</b>	2023
<a href="#">Center Of Vision Enhancement</a>	CA	\$337,737	Executive Director	\$20,388	<b>\$20,388</b>	2023
<a href="#">Association Of California Comm</a>	CA	\$384,655	Interim Ed	\$104,695	<b>\$101,691</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 112 organizations. Compensation range \$300–\$175,662; filing years 2020–2025.

**SIZE BASIS** Matched on total revenue (\$360,696); for reference, expenses \$322,743 and assets \$165,490.

**ROLE MATCH** Jill Leiva, reported title "*SENIOR DIRECTOR*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

**RELATED-ORG PAY** 4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 3 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	61 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	61 <sup>st</sup>
Reportable pay only (column D), adjusted	61 <sup>st</sup>
All sources (D + E + F), adjusted	60 <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 (Jill Leiva) 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 112 similarly situated organizations (Same NTEE sector (P20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,839 is reasonable (approximately the 61<sup>st</sup> 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.