

Spaulding Family Resource Center

Executive Director / CEO

EIN 270655992

NC · NTEE P28

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Corliss Newkirk, Executive Director / CEO** (\$21,600) against **every comparable organization** that fit the selection criteria — **589** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43rd** percentile of comparable organizations within the typical range

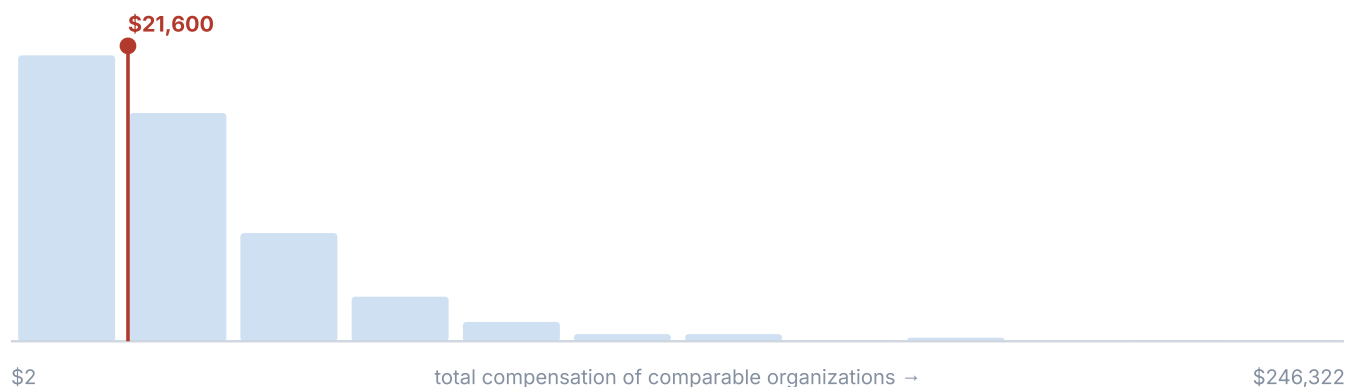
Benchmarked executive: Corliss Newkirk — reported title "CENTER DIREC", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

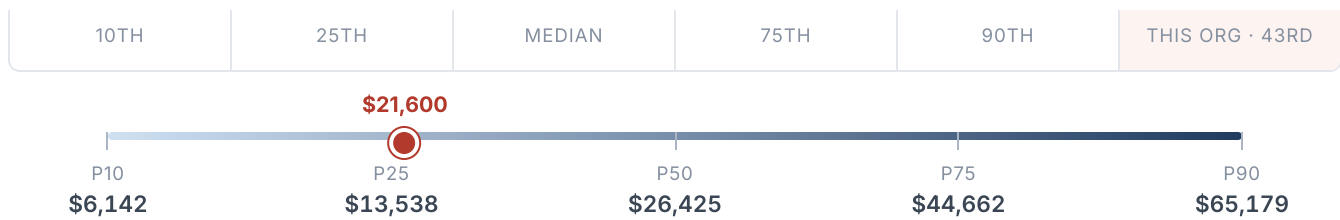
SECTOR	Organizations sharing the subject's NTEE classification (P28).
BUDGET	Total revenue between \$60,852 and \$136,236 — 0.67x to 1.50x the subject's \$90,824 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (P), nationwide + budget 0.67–1.5x revenue.

589 organizations qualified on sector, size, and geography → **589** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,142	\$13,538	\$26,425	\$44,662	\$65,179	\$21,600
---------	----------	----------	----------	----------	----------



● 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 NC 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
Adams Clubhouse - Quality Care For Special Needs	AR	\$90,822	Executive Director	\$5,486	\$5,968	2024
Helping Hands Of Potsdam Inc	NY	\$90,906	Executive Di	\$25,910	\$22,659	2024
Rainbow Farms Inc	MS	\$90,937	President	\$27,000	\$29,103	2024
Southwest Colorado Accelerator Prog	CO	\$90,333	Executive Di	\$106,416	\$101,672	2023
Teen Center Inc	TN	\$90,283	Treasurer	\$10,000	\$10,173	2024
Love Inc Of Eagle River	AK	\$91,503	Executive Di	\$6,965	\$6,635	2023
Nursing Foundation Of Pennsylvania	PA	\$90,107	Ceo	\$1,194	\$1,186	2023
Woods Foundation Of New Jersey Inc	NJ	\$89,961	Treasurer	\$30,458	\$27,096	2023
Bishop Joseph Ministries Inter	SD	\$89,921	President	\$42,000	\$46,186	2023
Northern Life Care Center Inc	MN	\$91,837	Executive Di	\$16,360	\$15,645	2024
Sergent's Way Inc	MD	\$91,889	Ceo	\$7,826	\$7,081	2024
Lincoln Road Llc	ID	\$89,749	Chief Executive Officer	\$6,686	\$6,884	2024
Operation Homeless Inc	NC	\$92,014	President	\$6,500	\$6,692	2023
African Resource Center Of West Michigan	MI	\$89,560	Executive Director	\$60,240	\$60,176	2024
Parenting Resource Center Of East	TX	\$89,394	Executive Dir.	\$40,392	\$39,104	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Rio Grande Children's Home Foundation	TX	\$92,357	President & Ceo, Board Chair	\$190,419	\$184,346	2024
Heavy Hands Heavy Hearts Foundation	CO	\$92,464	Board Member	\$75,000	\$71,656	2023
Helping The Behaviorally Challenging	CA	\$89,112	President And Ceo	\$30,000	\$25,071	2024
Mary's House Ministry Alliance For	SC	\$89,055	Chairman	\$4,200	\$4,241	2024
New American Community Lending	MD	\$89,017	President & Ceo	\$40,592	\$37,813	2023
Valley Of The Sun School Properties One	AZ	\$88,981	Board Member	\$18,515	\$17,233	2024
White Horse Outreach Foundation	OK	\$92,991	Board Member	\$39,129	\$42,931	2023
Forever Families Adoption Services Inc	VA	\$93,110	President/executive Director	\$34,001	\$32,711	2023
Manna Cafe Ci	VA	\$88,530	President	\$29,548	\$27,611	2024
Quaker Heights Foundation Inc	OH	\$93,192	Chief Executive Officer	\$78,074	\$82,394	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 **589** organizations. Compensation range \$2–\$246,322; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$90,824); for reference, expenses \$127,542 and assets \$1,737,749. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Corliss Newkirk, reported title " <i>CENTER DIREC</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	187 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	25 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	43 rd
Total compensation (D + F), as reported (no adjustments)	41 st
Reportable pay only (column D), adjusted	58 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 (Corliss Newkirk) 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 589 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,600 is reasonable (approximately the 43rd 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.