

Circle Camps For Grieving Children Inc

Executive Director / CEO

EIN 300098053

WI · NTEE O50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sandra G David, Executive Director / CEO** (\$60,000) against **every comparable organization** that fit the selection criteria — **437** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **63rd** percentile of comparable organizations within the typical range

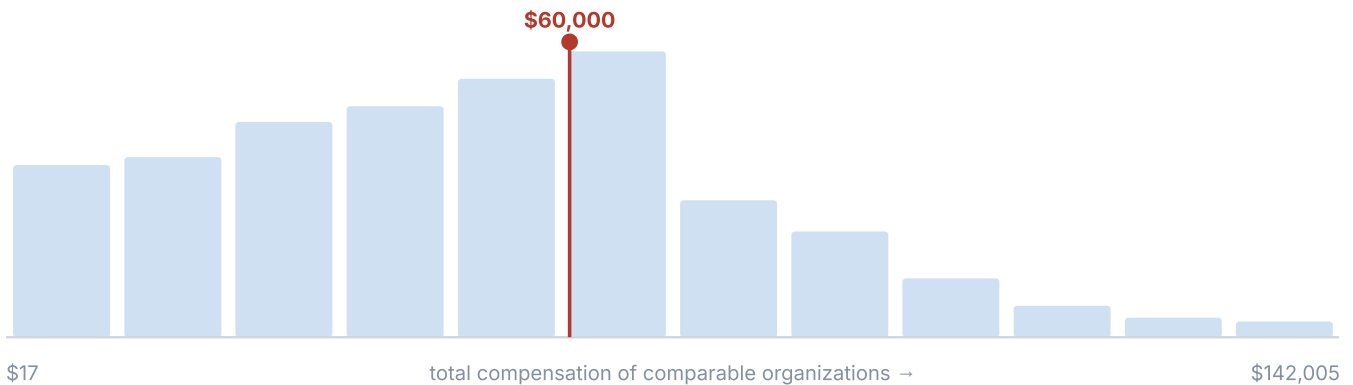
Benchmarked executive: Sandra G David — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

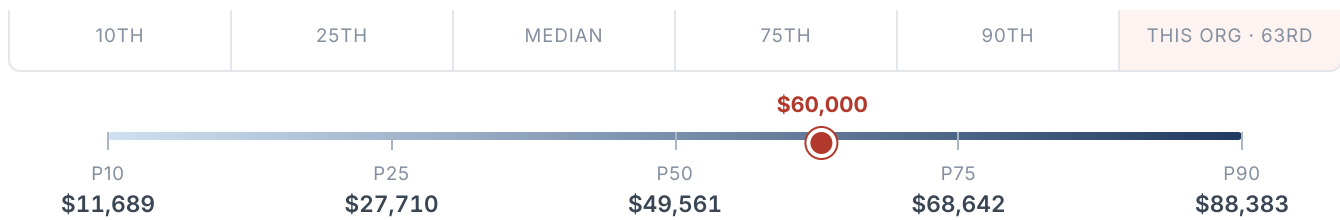
SECTOR	Organizations sharing the subject's NTEE classification (O50).
BUDGET	Total revenue between \$157,510 and \$352,635 — 0.67x to 1.50x the subject's \$235,090 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O50), nationwide + budget 0.67–1.5x revenue.

437 organizations qualified on sector, size, and geography → **437** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,689	\$27,710	\$49,561	\$68,642	\$88,383	\$60,000
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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 WI 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
Colorado Young Leaders	CO	\$234,792	Executive Di	\$33,008	\$30,306	2024
Chinese Youth Camp	TX	\$234,593	Camp Director, Finance Director, Facilities	\$1,750	\$1,676	2024
Girls Build Kalamazoo Inc	MI	\$234,480	Executive Director	\$20,000	\$19,766	2024
San Antonio Future Basketball Inc	TX	\$234,444	President	\$6,000	\$5,747	2024
Gold Coast Junior Golf Foundation Inc	FL	\$235,824	Dir & President	\$2,500	\$2,249	2024
Presencia Inc	GA	\$236,056	Executive Director	\$70,217	\$67,603	2024
Soccer Club Of Saint Cloud Inc	FL	\$236,238	President	\$28,527	\$25,661	2024
The Kansas Youth Empowerment Academy Incorporated	KS	\$233,894	Executive Director	\$25,690	\$26,575	2024
Dj Henry Dream Fund Inc	MA	\$233,392	Vice Chair	\$78,972	\$69,958	2023
Giving Us Leadership An Focus	TX	\$233,338	President	\$4,860	\$4,655	2024
Pensacola's Promise Inc	FL	\$233,241	Executive Di	\$75,000	\$67,464	2024
The Deerwood Foundation Inc	MD	\$233,093	Executive Di	\$16,500	\$14,771	2024
Saturday Place	IL	\$237,199	Program Director	\$50,750	\$49,185	2023
Counterpunch Academy	MI	\$232,659	Executive Di	\$52,980	\$52,361	2024
Supergirls Shine Foundation	TX	\$237,931	Ceo	\$70,600	\$69,619	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Horseman's Mission Inc	OH	\$232,248	Administrator	\$4,000	\$4,057	2024
The Harold Hunter Foundation	NY	\$232,106	Executive Director	\$51,711	\$44,743	2024
Planet Hope Land And Sea	MD	\$238,166	Executive Director	\$68,500	\$61,321	2024
Joyful Child Foundation-in Memory Of Samantha Runion	CA	\$231,819	Executive Director	\$47,640	\$40,553	2023
Kingdom Homestead	MI	\$231,794	Executive Di	\$52,000	\$51,393	2024
Mother Oliver S Place Inc	FL	\$238,473	Director	\$110,000	\$98,947	2024
Community Builders	WA	\$238,580	Treasurer	\$5,094	\$4,496	2023
Everybody Wins Vermont Inc	VT	\$238,657	Executive Director	\$56,684	\$56,244	2023
Most Valuable Parents Of Buffalo Inc	NY	\$231,479	Executive Director	\$67,183	\$59,846	2023
Getting Back To Basics	NC	\$238,749	Chairman	\$16,913	\$17,228	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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 437 organizations. Compensation range \$17–\$142,005; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$235,090); for reference, expenses \$240,593 and assets \$438,377.

ROLE MATCH	Sandra G David, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	63 rd
Total compensation (D + F), as reported (no adjustments)	59 th
Reportable pay only (column D), adjusted	66 th
All sources (D + E + F), adjusted	62 nd

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 (Sandra G David) 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 437 similarly situated organizations (Same NTEE sector (O50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,000 is reasonable (approximately the 63rd 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.