

This analysis benchmarks the total compensation of **Debra Jarrett, Executive Director / CEO** (\$120,000) against **every comparable organization** that fit the selection criteria — **39** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations above the 90th percentile — board review recommended

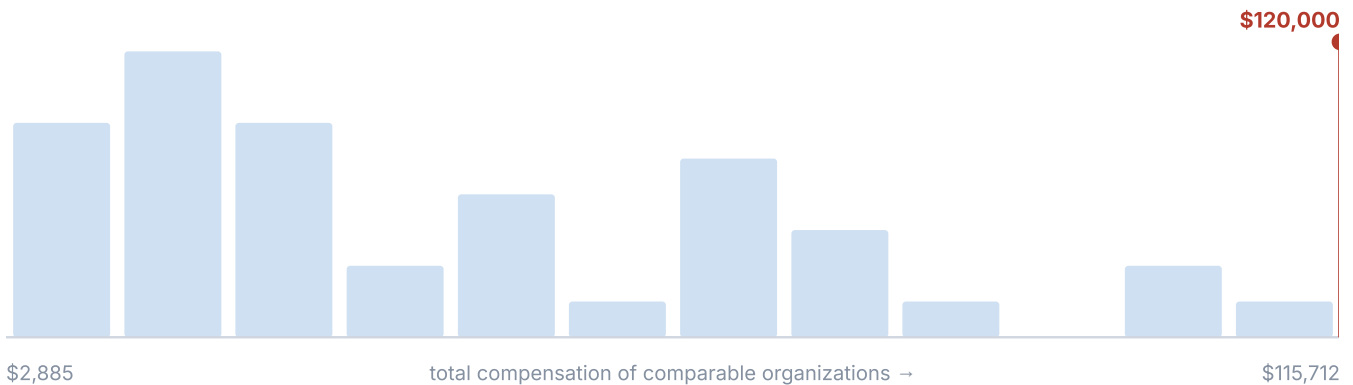
Benchmarked executive: Debra Jarrett — reported title "CHAIRMAN", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (D20).
- BUDGET** Total revenue between \$157,518 and \$352,653 — 0.67x to 1.50x the subject's \$235,102 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (D20) + CA + budget 0.67–1.5x revenue.

39 organizations qualified on sector, size, and geography → **39** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,236	\$16,606	\$30,687	\$60,890	\$77,493	\$120,000
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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 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
Underdog Heroes Inc	CA	\$229,357	Ceo	\$30,687	\$30,687	2024
River Otter Ecology Project	CA	\$241,321	Executive Director	\$97,104	\$97,104	2024
Otra-mas Inc	CA	\$241,780	Exe. Director	\$15,360	\$15,814	2023
Bad Rap	CA	\$242,664	Ceo	\$100,564	\$100,564	2024
Snap Cats	CA	\$244,110	Executive Dir.	\$60,008	\$61,780	2023
Paw Fund	CA	\$244,770	Director	\$60,000	\$60,000	2024
The Pet Adoption Center Of O C	CA	\$224,822	President	\$79,500	\$81,848	2023
Have-a-heart Humane Society	CA	\$245,478	President	\$16,315	\$16,315	2024
Tecate Horse Rescue Inc	CA	\$250,000	Employee	\$5,685	\$5,685	2024
Foster Tales	CA	\$250,212	President And Director	\$76,219	\$76,219	2024
Beagle Rescue Inc	CA	\$219,695	Secretary/treasurer	\$43,700	\$44,991	2023
Fresno Bully Rescue Inc	CA	\$250,829	Ed/president	\$34,520	\$34,520	2024
West Coast Cane Corso Rescue	CA	\$251,584	Director	\$10,000	\$10,000	2024
Life Animal Rescue	CA	\$252,180	President	\$18,200	\$18,738	2023
Animal Rescue Of Fresno	CA	\$256,925	Member At Large	\$16,896	\$16,896	2024
Tazzy Animal Rescue Fund Inc	CA	\$210,832	Ceo	\$27,135	\$27,135	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Gabby's Animal Rescue Inc	CA	\$210,765	President	\$41,600	\$42,829	2023
Kitten Central Of Placer County Inc	CA	\$261,760	Vice President	\$21,600	\$21,600	2024
Norcal Aussie Rescue Inc	CA	\$263,422	President	\$112,392	\$115,712	2023
Susie Spector Foundation	CA	\$205,497	Coo	\$76,404	\$76,404	2024
The Pet Fund	CA	\$204,014	Executive Director	\$30,000	\$30,000	2024
Shots For Spays	CA	\$202,340	Chief Medical Officer	\$4,400	\$4,287	2025
International Veterinary Outreach	CA	\$198,080	Board Chair Chief Program Officer	\$42,500	\$43,755	2023
Give Me Shelter Cat Rescue	CA	\$195,795	Executive Director	\$36,000	\$36,000	2024
Vegan World	CA	\$279,887	Secretary	\$16,965	\$16,965	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 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 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.

Sample, role match & sensitivity

PEER COUNT 39 organizations. Compensation range \$2,885–\$115,712; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$235,102); for reference, expenses \$270,309 and assets \$57,860.

ROLE MATCH Debra Jarrett, reported title "*CHAIRMAN*", 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.**

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	100 th
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	100 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 (Debra Jarrett) 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 39 similarly situated organizations (Same NTEE sector (D20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$120,000 is reasonable (approximately the 100th 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.