

# Sarah's Friends Inc

Executive Director / CEO

EIN 341663056  
 OH · NTEE I72Z  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Katherine Shaffer, Executive Director / CEO** (\$51,010) against **every comparable organization** that fit the selection criteria — **54** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **35<sup>th</sup>** percentile of comparable organizations within the typical range

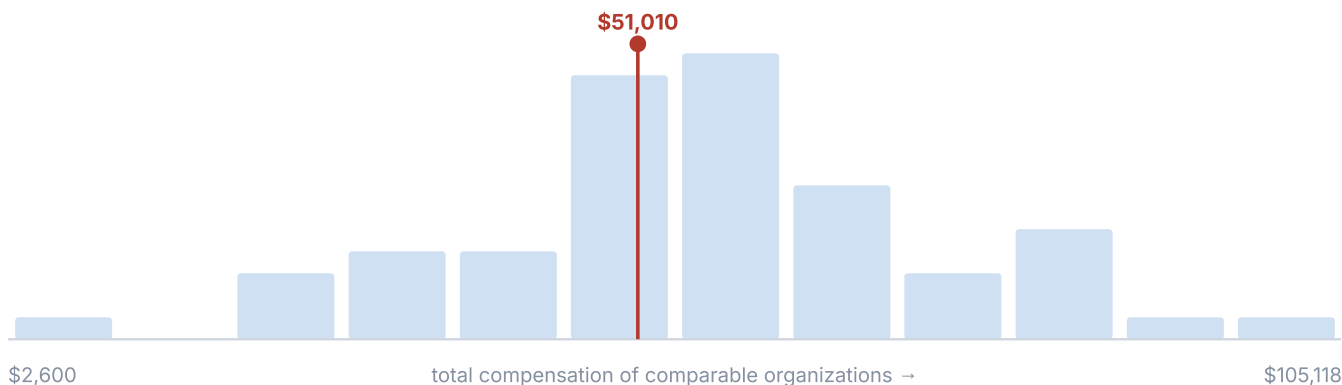
**Benchmarked executive:** Katherine Shaffer — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (I72Z).
BUDGET	Total revenue between \$161,632 and \$361,864 — 0.67x to 1.50x the subject's \$241,243 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (I72), nationwide + budget 0.67–1.5x revenue.

**54** organizations qualified on sector, size, and geography → **54** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$32,336	\$47,406	\$55,189	\$66,469	\$80,473	\$51,010
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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 OH 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="#">Patchworks House Inc</a>	OH	\$236,972	Executive Di	\$50,000	<b>\$48,566</b>	2024
<a href="#">Family &amp; Children's Council</a>	IA	\$247,648	Executive Director	\$78,000	<b>\$80,635</b>	2023
<a href="#">First Judicial District Casa-gal Program</a>	MT	\$248,664	Executive Director	\$54,683	<b>\$54,056</b>	2024
<a href="#">Hero House The Childrens Advocacy</a>	GA	\$248,817	Executive Direc	\$65,030	<b>\$59,963</b>	2024
<a href="#">The Vermont Children's Alliance</a>	VT	\$232,894	Executive Director	\$65,944	<b>\$60,869</b>	2024
<a href="#">Warren Washington Care Center</a>	NY	\$232,516	Executive Dir.	\$57,081	<b>\$47,302</b>	2024
<a href="#">Front Range Casa Gal Inc</a>	MT	\$230,891	Executive Director	\$69,351	<b>\$68,556</b>	2024
<a href="#">Casa Of Hill County Texas</a>	TX	\$225,648	Exec Dir 6.2	\$36,300	<b>\$34,283</b>	2023
<a href="#">Safe Harbor A Children's Justice Center</a>	WY	\$256,887	Executive Director	\$48,591	<b>\$47,717</b>	2024
<a href="#">Family Nurturing Center Of Florida</a>	FL	\$259,042	Executive Di	\$87,307	<b>\$77,438</b>	2023
<a href="#">Connecticut Center For Nonviolence</a>	CT	\$223,380	Executive Dir.	\$69,998	<b>\$61,965</b>	2023
<a href="#">Windham County Safe Place Child Advocacy</a>	VT	\$259,817	Executive Director And Int	\$76,927	<b>\$71,007</b>	2024
<a href="#">Heartland Casa</a>	NE	\$222,415	Executive Di	\$47,000	<b>\$45,164</b>	2025
<a href="#">Childrens Advocacy Center Of Guernsey County</a>	OH	\$222,174	Director	\$50,130	<b>\$50,130</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Bennington County Association Against</a>	VT	\$221,558	Executive Dir.	\$59,660	<b>\$53,650</b>	2025
<a href="#">Casa Of Houston County Inc</a>	GA	\$218,780	Executive Di	\$79,590	<b>\$75,557</b>	2023
<a href="#">Bold Solutions</a>	WA	\$210,452	Director	\$41,387	<b>\$36,419</b>	2022
<a href="#">Friends Of Western Pa Cares For Kids Inc</a>	PA	\$207,155	Executive Director	\$48,377	<b>\$45,549</b>	2023
<a href="#">Lasalle County Childrens Advocacy Center</a>	IL	\$206,603	Director	\$57,100	<b>\$53,001</b>	2023
<a href="#">Casa Of The 5th Judicial District</a>	WY	\$206,544	Executive Director	\$71,809	<b>\$68,699</b>	2025
<a href="#">North Star Family Advocacy Center</a>	MN	\$279,355	Executive Dir.	\$106,000	<b>\$96,053</b>	2024
<a href="#">Tulare County Child Protection</a>	CA	\$202,938	Executive Dir.	\$82,710	<b>\$67,431</b>	2023
<a href="#">Child Assault Prevention Project Of Washoe County</a>	NV	\$280,285	Executive Director	\$65,000	<b>\$58,211</b>	2025
<a href="#">Iowa Chapter Of Children's Advocacy Centers</a>	IA	\$197,506	Executive Director	\$31,250	<b>\$30,570</b>	2025
<a href="#">African Institute For Children Studies</a>	AZ	\$285,614	Executive Director	\$72,813	<b>\$62,563</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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 **54** organizations. Compensation range \$2,600–\$105,118; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$241,243); for reference, expenses \$253,506 and assets \$273,268.
ROLE MATCH	Katherine Shaffer, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	35 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	31 <sup>st</sup>
Reportable pay only (column D), adjusted	35 <sup>th</sup>
All sources (D + E + F), adjusted	33 <sup>rd</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 (Katherine Shaffer) 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 54 similarly situated organizations (Same NTEE sector (I72), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$51,010 is reasonable (approximately the 35<sup>th</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.