

The Kremer Home Inc

Executive Director / CEO

EIN 341682777
OH · NTEE P75Z
FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Kristin Cellini, Executive Director / CEO** (\$12,216) against **every comparable organization** that fit the selection criteria — **20** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Kristin Cellini — reported title “EXECUTIVE DIRECTOR(2nd)”, 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 (P75Z).
BUDGET	Total revenue between \$101,904 and \$228,145 — 0.67x to 1.50x the subject's \$152,097 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P75), nationwide + budget 0.67–1.5x revenue.

20 organizations qualified on sector, size, and geography → **20** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,032	\$15,266	\$27,411	\$35,383	\$47,698	\$12,216
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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
All Together Network Inc	MD	\$157,615	President	\$1,600	\$1,372	2024
Bloomfield Hills	CA	\$158,545	Board Member/ceo/cfo	\$25,600	\$20,871	2023
Home Share	MN	\$140,990	Ceo	\$10,907	\$9,883	2024
Slovak American Charitable Association	IL	\$135,660	Executive Director/secretary	\$30,000	\$27,047	2024
The Slovak Garden	FL	\$169,495	President	\$12,815	\$11,040	2024
The Congregational Home Foundation	KS	\$133,844	Ceo	\$173	\$171	2024
Alliance Community For Retirement Living Inc	FL	\$131,883	Asst Tres/vp Of Finance/cfo	\$30,036	\$26,641	2023
Resource Center Apartments Inc	OH	\$131,814	Secretary	\$12,777	\$12,410	2024
Unity Aging Services Inc	NY	\$174,480	Ceo	\$54,881	\$46,822	2023
Your Second Family	OH	\$177,452	Caregiver	\$27,900	\$27,900	2023
Smiles For Seniors Foundation	CA	\$123,306	Director	\$26,049	\$20,628	2024
South Mountain B'nai B'rith	NJ	\$122,554	Chief Executive Officer	\$42,786	\$35,032	2024
Senior Companion Program Inc	WI	\$192,267	Executive Dir.	\$47,500	\$45,493	2024
Friendship Village Foundation	IA	\$196,568	President/ce	\$358,763	\$350,957	2025
Spf-iiidix	IL	\$104,430	President/ceo	\$30,975	\$28,751	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Unalaska Senior Citizens	AK	\$205,613	Program Manager	\$40,365	\$36,436	2023
Caring Carroll Inc	MD	\$213,516	Executive Di	\$64,827	\$55,580	2024
Abilities At Crestview Inc	FL	\$219,629	President/ceo	\$38,173	\$33,858	2023
Villagesokc Inc	OK	\$221,397	Executive Di	\$15,600	\$16,218	2023
Home For The Armenian Aged Inc	NJ	\$221,744	Administrator	\$33,922	\$27,775	2024

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.

■ Sample, role match & sensitivity

PEER COUNT 20 organizations. Compensation range \$171–\$350,957; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$152,097); for reference, expenses \$195,213 and assets \$145,682.

ROLE MATCH Kristin Cellini, reported title "*EXECUTIVE DIRECTOR(2nd)*", 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 8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 1 peer 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	20 th
Total compensation (D + F), as reported (no adjustments)	15 th
Reportable pay only (column D), adjusted	50 th
All sources (D + E + F), adjusted	10 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 (Kristin Cellini) 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 20 similarly situated organizations (Same NTEE sector (P75), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,216 is reasonable (approximately the 20th 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.