

Golden Ciphers

Executive Director / CEO

EIN 341970795

OH · NTEE B192

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Pamela Hubbard, Executive Director / CEO** (\$33,120) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **48th** percentile of comparable organizations within the typical range

Benchmarked executive: Pamela Hubbard — 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 (B192).

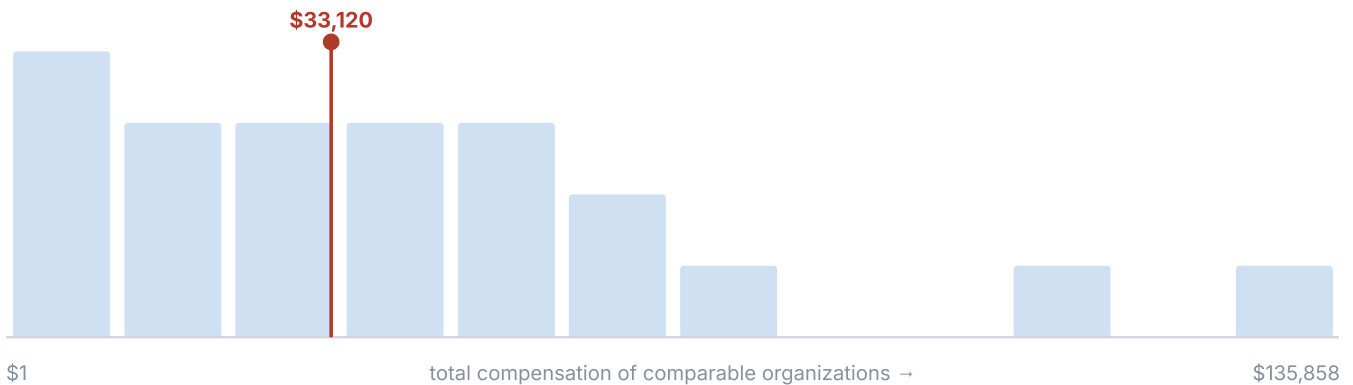
BUDGET Total revenue between \$77,808 and \$174,198 — 0.67x to 1.50x the subject's \$116,132 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B19), nationwide + budget 0.67–1.5x revenue.

21 organizations qualified on sector, size, and geography

→ **21** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,137	\$14,540	\$39,271	\$55,372	\$76,886	\$33,120
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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
Consortium On Workplace-based Education	OH	\$113,672	Executive Director	\$19,950	\$19,950	2024
Hope United Inc	OK	\$118,852	Executive Director	\$48,383	\$51,786	2023
Council On Youth Programs For	NY	\$119,498	President/treas./director	\$37,449	\$31,950	2024
Nw Laborers United Training Center	WA	\$120,000	President	\$90,957	\$76,886	2024
Samuel Staten Sr Pre-apprenticeship Program	PA	\$109,482	Executive Director	\$140,154	\$135,858	2023
Student Loan Fund Inc	CT	\$134,579	Executive Director	\$62,550	\$55,372	2024
Harrisonburg Education Foundation Inc	VA	\$97,298	Executive Director	\$69,062	\$61,336	2025
The Woodland Foundation	LA	\$136,138	Executive Director	\$48,419	\$50,338	2024
Montessori Public Policy Initiative	DC	\$136,404	Executive Dir.	\$136,200	\$112,844	2024
Rowan Global Inc	NJ	\$93,631	President & Ceo	\$35,314	\$30,648	2023
The Laura And Alvin Siegal College Of	OH	\$93,138	Secretary	\$38,477	\$39,614	2023
Nibras Education Foundation	MI	\$140,058	President	\$43,790	\$43,934	2023
Hope Academy Holding Company	MN	\$87,721	Treasurer/se	\$12,732	\$11,572	2025
Freeport Area School District	PA	\$83,655	Executive Di	\$15,000	\$14,540	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Education Quality Outcomes Standards	MA	\$149,333	Ceo	\$70,211	\$59,569	2024
Bridge Of Grace Support Corporation	IN	\$151,624	Board Chair	\$2,862	\$2,850	2024
Beyond Limits Therapeutic Riding Inc	GA	\$156,947	Executive Director	\$25,000	\$23,733	2024
Skourtes Institute	OR	\$158,603	Dir, Pres. &	\$1	\$1	2024
Nys Clsa	NY	\$164,863	Executive Director	\$5,848	\$5,137	2023
Chd Academy	CA	\$169,137	President	\$10,000	\$7,942	2025
Excellence Academies Foundation Inc	NY	\$170,893	Director/ceo	\$44,709	\$39,271	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 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	21 organizations. Compensation range \$1–\$135,858; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$116,132); for reference, expenses \$185,715 and assets \$11,228. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Pamela Hubbard, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this 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	48 th
Total compensation (D + F), as reported (no adjustments)	38 th
Reportable pay only (column D), adjusted	76 th
All sources (D + E + F), adjusted	29 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 (Pamela Hubbard) 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 10, 2026, comparing compensation against 21 similarly situated organizations (Same NTEE sector (B19), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$33,120 is reasonable (approximately the 48th 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 10, 2026.