

Desert Rose Foundation Inc

Executive Director / CEO

EIN 352129035

IN · NTEE P30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Marsha Macphee-webster, Executive Director / CEO** (\$50,555) against **every comparable organization** that fit the selection criteria — **185** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **28th** percentile of comparable organizations within the typical range

Benchmarked executive: Marsha Macphee-webster — reported title “ACTING TREASURER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

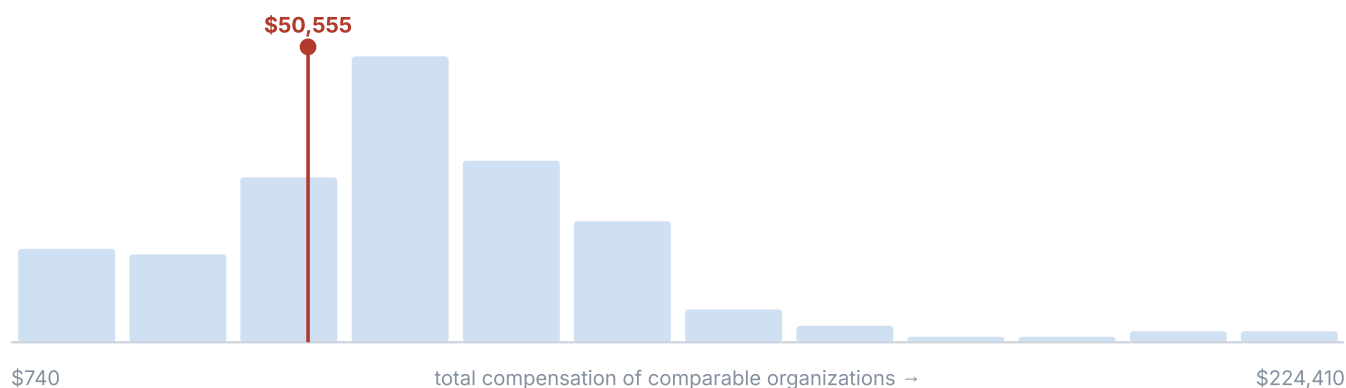
SECTOR Organizations sharing the subject's NTEE classification (P30).

BUDGET Total revenue between \$325,639 and \$729,043 — 0.67x to 1.50x the subject's \$486,029 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P30), nationwide + budget 0.67–1.5x revenue.

185 organizations qualified on sector, size, and geography → **185** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,589

\$48,168

\$67,963

\$88,433

\$110,002

\$50,555



● 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 IN 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
Unlocking Futures Inc	NY	\$484,217	Executive Director	\$125,832	\$111,008	2023
Maryland Casa Association Inc	MD	\$481,291	Executive Director	\$100,087	\$91,352	2023
Salama Urban Ministries Inc	TN	\$481,213	Executive Director	\$93,642	\$96,095	2023
For The Need Foundation	CA	\$480,016	Executive Director	\$146,474	\$123,479	2023
Camp Esquagama	MN	\$492,451	Exec Director	\$73,500	\$68,869	2024
National Indian Child Care Association	OK	\$492,782	Executive Director	\$186,325	\$194,555	2024
La Ola Ministries The Wave	TN	\$492,806	Board Member	\$17,984	\$17,926	2024
St Johnsbury Area Youth Service	VT	\$494,025	Executive Di	\$62,188	\$61,109	2023
Calebs Kids	MI	\$494,202	Executive Director	\$93,003	\$93,717	2023
Edgemont Recreation Corporation	NY	\$494,923	President/director	\$14,400	\$12,339	2024
The Morgan Center	FL	\$472,075	Director	\$95,500	\$85,073	2024
lep Youth Services Inc	NJ	\$502,026	President & Ceo	\$40,269	\$34,094	2024
Million Little	CA	\$502,466	Executive Director	\$65,900	\$52,570	2025
First Day Shoe Fund	MI	\$467,768	Executive Di	\$105,900	\$106,713	2023
Child And Family Advocates Of	OH	\$504,463	Executive Di	\$110,864	\$111,347	2024
One30 Network	AL	\$467,202	Co-executive Director	\$15,400	\$15,776	2024
Pawsitive Friendships Inc	AZ	\$465,624	Ceo	\$71,221	\$64,951	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Emerald M Therapeutic Riding Center Inc	FL	\$465,376	Executive Dir.	\$23,040	\$21,131	2023
Open Arms Of Blue Ridge Inc	GA	\$464,823	Executive Director	\$50,000	\$49,081	2023
Hope Bridge	OH	\$507,432	Executive Director	\$91,150	\$91,547	2024
Heidis Promise	WA	\$464,089	President Director	\$82,002	\$69,619	2024
Partnership For Children	CA	\$508,497	Executive Dir.	\$87,423	\$73,699	2023
Friendship Circle Sd Inc	CA	\$509,238	Executive Dir.	\$104,411	\$85,495	2024
Moldova World Childrens Fund Inc	NC	\$462,345	President	\$20,696	\$20,278	2024
National Safe Place Inc	KY	\$511,511	President	\$46,856	\$47,736	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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	185 organizations. Compensation range \$740–\$224,410; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$486,029); for reference, expenses \$578,537 and assets \$951,534.
ROLE MATCH	Marsha Macphee-webster, reported title <i>"ACTING TREASURER"</i> , 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 6 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	28 th
Total compensation (D + F), as reported (no adjustments)	26 th
Reportable pay only (column D), adjusted	30 th
All sources (D + E + F), adjusted	26 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 (Marsha Macphee-webster) 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 185 similarly situated organizations (Same NTEE sector (P30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,555 is reasonable (approximately the 28th 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.