

Circle Of Friends Inc

Executive Director / CEO

EIN 352671302
 GA · NTEE P80
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Katie Bowker, Executive Director / CEO** (\$43,899) against **every comparable organization** that fit the selection criteria — **290** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25th** percentile of comparable organizations within the typical range

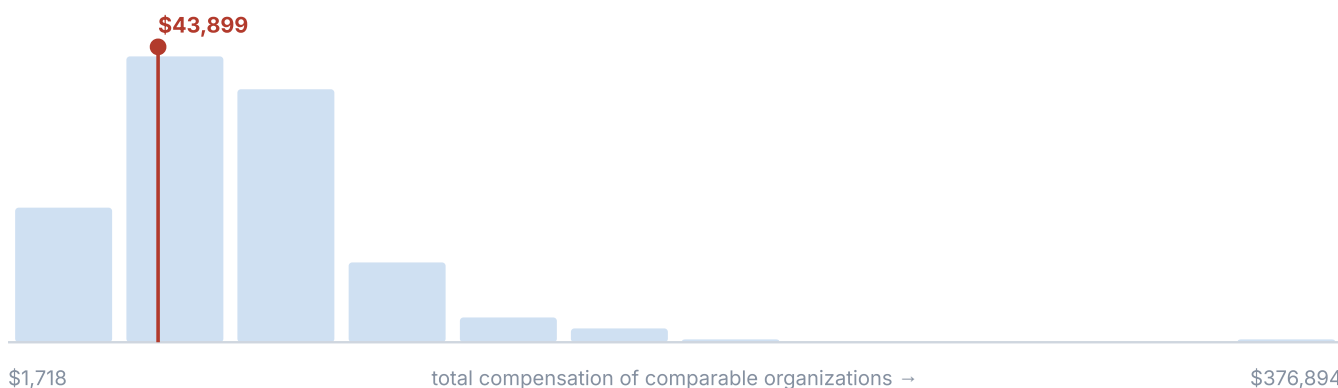
Benchmarked executive: Katie Bowker — reported title “Supportive Employment Manager”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P80).
BUDGET	Total revenue between \$297,041 and \$665,017 — 0.67x to 1.50x the subject's \$443,345 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P80), nationwide + budget 0.67–1.5x revenue.

290 organizations qualified on sector, size, and geography → **290** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,785	\$43,400	\$62,534	\$83,063	\$105,105	\$43,899
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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 GA 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
Quad Cities Open Network Inc	IL	\$443,206	Director	\$70,508	\$70,976	2023
New York State Independent Living	NY	\$442,465	Executive Di	\$83,387	\$74,940	2024
The Guardianship Care Group Inc	FL	\$442,391	Director/employee	\$56,181	\$51,137	2025
Triniteam Inc	WI	\$442,089	Executive Director	\$127,822	\$132,765	2024
Love Overwhelming	WA	\$446,381	Executive Director	\$64,800	\$57,699	2024
Phenomenal She	WA	\$447,261	President And Ceo	\$76,794	\$70,399	2023
Memory Cafe Of The Red River Valley	ND	\$437,624	Executive Director	\$72,446	\$79,069	2024
Horseplay Therapy Center Inc	FL	\$436,405	President	\$67,250	\$62,832	2024
Partnership 4 Hope Inc	NE	\$436,000	Executive Director	\$16,430	\$18,094	2023
Tvec Charitable Foundation Inc	TX	\$450,758	Executive Director	\$175,014	\$174,114	2024
Social Creatures Inc	NY	\$435,755	Executive Dir.	\$48,811	\$45,162	2023
Second Chance Outreach	WA	\$451,205	Executive Dir.	\$88,251	\$84,219	2022
Raise Texas	TX	\$434,313	Executive Director	\$173,217	\$177,416	2023
Ray Of Light Farm Inc	CT	\$434,039	President	\$14,900	\$14,305	2023
Houston Aphasia Recovery Center	TX	\$453,030	Executive Director	\$112,154	\$111,577	2024
Nebraska Indian Child Welfare Coali	NE	\$433,315	Interim Ed	\$56,609	\$60,554	2024
Diabetes Youth Services	OH	\$453,627	Executive Director	\$43,408	\$45,725	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Wilf Transport Inc	NJ	\$454,500	President	\$57,000	\$50,614	2024
The Arc Of Grays Harbor	WA	\$432,013	Executive Director	\$53,321	\$47,478	2024
Wayfaring Band Inc	CO	\$455,251	Executive Director	\$89,786	\$85,624	2024
Rccc Inc	TX	\$455,450	Executive Di	\$96,709	\$96,212	2024
Mad River Valley Ambulance Service	VT	\$430,889	Rescue Coord	\$7,989	\$8,234	2023
Bay Area Womens And Childrens Center	CA	\$456,204	Executive Dir.	\$162,500	\$139,554	2024
Senior Care Of Orange County Inc	NC	\$457,599	Executive Director	\$63,657	\$65,416	2024
Bit Of Hope Ranch Inc	NC	\$428,244	Executive Dir.	\$45,240	\$46,490	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 GA 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 290 organizations. Compensation range \$1,718–\$376,894; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$443,345); for reference, expenses \$506,298 and assets \$538,836.

ROLE MATCH Katie Bowker, reported title "*Supportive Employment Manager*", 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 24 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 10 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	25 th
Total compensation (D + F), as reported (no adjustments)	25 th
Reportable pay only (column D), adjusted	28 th
All sources (D + E + F), adjusted	20 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 (Katie Bowker) 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 290 similarly situated organizations (Same NTEE sector (P80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$43,899 is reasonable (approximately the 25th 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.