

Illinois Masonic Children's Home

Executive Director / CEO

EIN 362182048

IL · NTEE P700

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Franklin Cline, Executive Director / CEO** (\$8,542) against **every comparable organization** that fit the selection criteria — **53** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 0th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Franklin Cline — reported title "GRAND SECRETARY", 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 (P700).

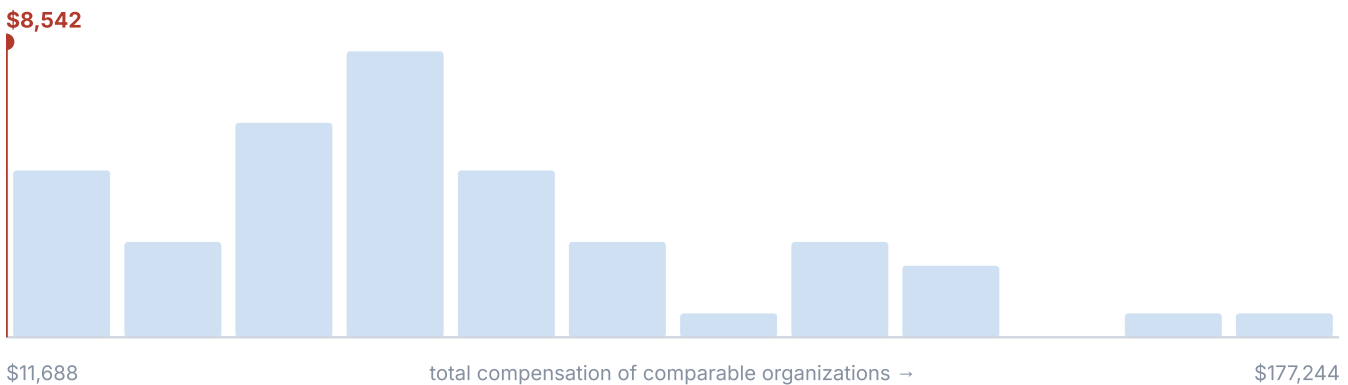
BUDGET Total revenue between \$241,157 and \$539,904 — 0.67x to 1.50x the subject's \$359,936 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P70), nationwide + budget 0.67–1.5x revenue.

53 organizations qualified on sector, size, and geography

→ **53** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,688

total compensation of comparable organizations →

\$177,244

\$24,696

\$47,379

\$61,676

\$83,154

\$119,265

\$8,542



■ 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 IL 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
White Family Care Services	CA	\$356,706	Chairman	\$59,223	\$52,017	2024
Breath Of Life Adult Day Service	MN	\$364,160	Executive Director	\$56,608	\$56,896	2024
New Destiny Youth Facility Inc	CA	\$354,285	Executive Director	\$127,871	\$115,630	2023
Abundant Living Adult Day Services Inc	NC	\$369,476	President/ceo	\$13,158	\$13,829	2024
Adult Day Care Of Richmond Inc	IN	\$346,791	Executive Director	\$58,277	\$62,512	2024
Preston Ranch Ministries	CO	\$375,416	Interim Dir	\$24,000	\$24,100	2023
Clark-floyd System Of Care And Prevent Child Abuse	IN	\$344,312	Ex Director	\$68,995	\$74,009	2024
Grace Children's Home Company	NE	\$380,712	President/ex	\$53,396	\$58,417	2024
Fort Shiloh Boys Home Inc	WY	\$337,886	President	\$29,093	\$32,624	2023
Valley Care Association	PA	\$385,991	Chief Executive Officer	\$39,302	\$41,044	2023
Anlee Residential Services Inc	OH	\$332,171	President	\$57,327	\$61,761	2024
Cliff Haven Adult Day Health Care Inc	TX	\$329,486	Executive Director	\$18,000	\$18,856	2023
Giving Back Life Inc	OH	\$324,697	Founder And Ceo	\$78,600	\$84,679	2024
Kingdom Kids Homes	MI	\$396,203	Executive Director	\$35,000	\$37,832	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Odyssey Foundation Of New York	NY	\$322,418	President/ceo	\$135,468	\$128,192	2023
Blakelys Tender Care	MI	\$397,705	President	\$60,000	\$62,994	2024
Blessed Hands Catering To The Aging & Disable Inc	PA	\$319,903	Director	\$11,192	\$11,688	2023
The Fold Inc	VT	\$316,181	Executive Director	\$74,011	\$73,820	2025
Skagit Adult Day Care	WA	\$316,037	Executive Director	\$67,725	\$61,676	2024
Sparrow's Nest Inc	OK	\$407,433	President	\$48,000	\$53,762	2024
Green River Independent Living-iii Inc	KY	\$310,958	Ceo	\$21,870	\$24,606	2023
Pabich's Residential Facility Inc	WI	\$309,503	President	\$44,600	\$47,379	2024
Golden Visions Adult Day Services	PA	\$305,261	Executive Director	\$69,600	\$68,780	2025
Asi Duluth Inc	MN	\$304,670	President/tr	\$65,715	\$68,000	2023
Senior Care Systems Of Colorado Inc	CO	\$415,698	Fac Manager	\$85,256	\$83,154	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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 **53** organizations. Compensation range \$11,688–\$177,244; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$359,936); for reference, expenses \$521,325 and assets \$7,519,809. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Franklin Cline, reported title " <i>GRAND SECRETARY</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	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	0 th
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	43 rd

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 (Franklin Cline) 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 53 similarly situated organizations (Same NTEE sector (P70), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$8,542 is reasonable (approximately the 0th 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.