

# Caja Friends Inc

Executive Director / CEO

EIN 364348705

AL · NTEE I117

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Laura Kovalcik, Executive Director / CEO** (\$70,351) against **every comparable organization** that fit the selection criteria — **454** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **72<sup>nd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Laura Kovalcik — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (I117).
BUDGET	Total revenue between \$174,361 and \$390,361 — 0.67x to 1.50x the subject's \$260,241 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (I), nationwide + budget 0.67–1.5x revenue.

**454** organizations qualified on sector, size, and geography → **454** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$19,614	\$36,845	\$54,364	\$72,335	\$91,735	\$70,351
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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 AL 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
<a href="#">Center For Creative Justice</a>	IA	\$260,473	Executive Dir.	\$67,053	<b>\$67,959</b>	2024
<a href="#">Memphis Public Interest Law Center</a>	TN	\$260,545	Executive Director	\$107,040	<b>\$104,147</b>	2024
<a href="#">Windham County Safe Place Child Advocacy</a>	VT	\$259,817	Executive Director And Int	\$76,927	<b>\$71,671</b>	2024
<a href="#">Ft Worth Police Benevolent Assoc</a>	TX	\$259,780	Secretary/treasurer	\$5,000	<b>\$4,510</b>	2025
<a href="#">Clicc Inc</a>	CT	\$259,741	Executive Dir.	\$80,000	<b>\$69,431</b>	2024
<a href="#">Hananiah House</a>	TN	\$260,823	Executive Director And Chair Of The Board	\$12,000	<b>\$11,676</b>	2024
<a href="#">Family Nurturing Center Of Florida</a>	FL	\$259,042	Executive Di	\$87,307	<b>\$78,162</b>	2023
<a href="#">San Joaquin Fair Housing Foundation Inc</a>	CA	\$261,677	Executive Dir.	\$60,375	<b>\$49,682</b>	2023
<a href="#">Mary Alices House Incorporated</a>	OH	\$258,643	Director	\$55,019	<b>\$55,533</b>	2023
<a href="#">Phoenix Legal Action Network</a>	AZ	\$261,916	Executive Director	\$81,222	<b>\$74,440</b>	2023
<a href="#">Chilton County Court Services Inc</a>	AL	\$262,175	Executive Di	\$46,949	<b>\$46,949</b>	2024
<a href="#">Great Lakes Expungement Network</a>	MI	\$258,107	Executive Director	\$40,516	<b>\$38,710</b>	2024
<a href="#">Massachusetts Appleseed Center For Law And Justice</a>	MA	\$257,906	Officer	\$128,878	<b>\$107,200</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Peace And Justice Law Center</a>	CA	\$262,696	Co-executive Director	\$109,999	<b>\$87,921</b>	2024
<a href="#">DeKalb County Childrens Policy Council Inc</a>	AL	\$257,583	Member	\$20,080	<b>\$20,080</b>	2024
<a href="#">Lex Mundi Pro Bono Foundation</a>	DC	\$257,339	Managing Dir	\$132,000	<b>\$107,220</b>	2024
<a href="#">Treatment Accountability For Safer</a>	NY	\$263,175	Executive Di	\$70,643	<b>\$59,088</b>	2024
<a href="#">Yolo Conflict Resolution Center</a>	CA	\$263,331	Executive Director	\$78,134	<b>\$64,296</b>	2023
<a href="#">Oregon Health Justice Center</a>	OR	\$263,336	Attorney/partner	\$105,769	<b>\$90,919</b>	2024
<a href="#">Chebar Ministries Inc</a>	GA	\$263,486	President	\$5,000	<b>\$4,791</b>	2023
<a href="#">Safe Harbor A Children's Justice Center</a>	WY	\$256,887	Executive Director	\$48,591	<b>\$48,163</b>	2024
<a href="#">Generative Somatics</a>	CA	\$256,615	Executive Dir.	\$83,377	<b>\$66,642</b>	2024
<a href="#">St Croix Valley Restorative</a>	WI	\$264,006	Executive Di	\$71,784	<b>\$71,443</b>	2023
<a href="#">Crime Stoppers Of Palm Beach County</a>	FL	\$256,219	Executive Di	\$25,237	<b>\$22,593</b>	2023
<a href="#">New Covenant Legal Services</a>	MO	\$256,169	Executive Di	\$60,000	<b>\$58,824</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL 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 AL 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	454 organizations. Compensation range \$9–\$376,577; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$260,241); for reference, expenses \$201,362 and assets \$606,878.
ROLE MATCH	Laura Kovalcik, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	23 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	72 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	65 <sup>th</sup>
Reportable pay only (column D), adjusted	73 <sup>rd</sup>
All sources (D + E + F), adjusted	67 <sup>th</sup>

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 (Laura Kovalcik) 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 454 similarly situated organizations (Same NTEE major group (I), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$70,351 is reasonable (approximately the 72<sup>nd</sup> percentile of comparable organizations) and documented the basis for this determination

concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.