

# The Kid's Ranch Inc

Executive Director / CEO

EIN 391944952

WI · NTEE O20

FY ending 2023-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Penny Johnson, Executive Director / CEO** (\$23,862) against **every comparable organization** that fit the selection criteria — **66** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Penny Johnson — reported title "EXECUTIVE DIRECTOR THRU MARCH", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (O20).

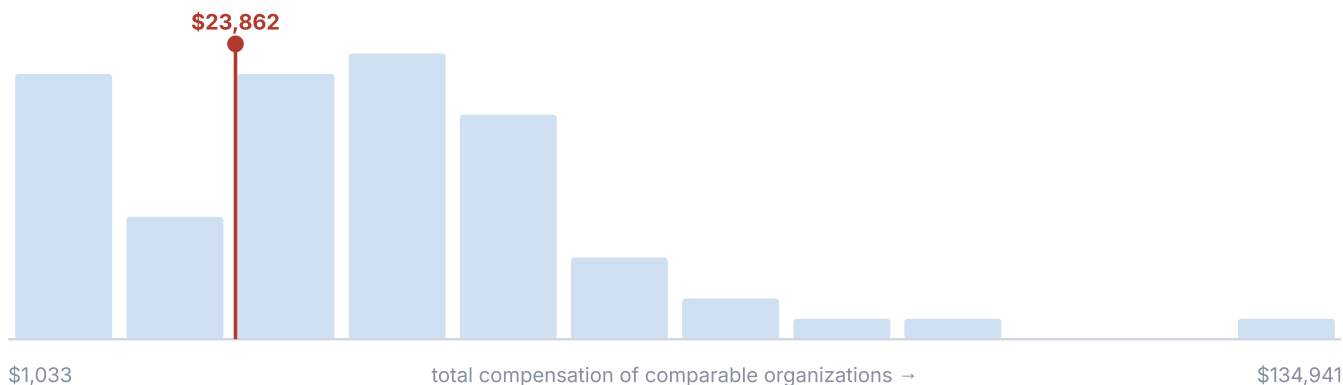
**BUDGET** Total revenue between \$136,339 and \$305,238 — 0.67x to 1.50x the subject's \$203,492 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (O20), nationwide + budget 0.67–1.5x revenue.

**66** organizations qualified on sector, size, and geography

→ **66** within the band form the benchmarked peer set.

## Distribution of comparable compensation



|         |          |          |          |          |          |
|---------|----------|----------|----------|----------|----------|
| \$6,928 | \$17,827 | \$34,896 | \$48,237 | \$62,577 | \$23,862 |
|---------|----------|----------|----------|----------|----------|



## ■ 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 WI 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="#">El Centro Police Activities League</a>                         | CA    | \$203,911 | Executive Director      | \$47,500        | <b>\$39,274</b> | 2023 |
| <a href="#">The Lovelife Foundation</a>                                    | CA    | \$202,869 | Director/chairman       | \$21,276        | <b>\$17,591</b> | 2023 |
| <a href="#">Hana Youth Center</a>  | HI    | \$199,970 | Exec Dir                | \$52,154        | <b>\$44,710</b> | 2023 |
| <a href="#">Green River Outreach For Wilderness</a>                        | WY    | \$207,601 | Camp Director           | \$38,521        | <b>\$38,364</b> | 2024 |
| <a href="#">Loaves And Fishes Ministry Inc</a>                             | NC    | \$208,558 | Executive Director      | \$48,960        | <b>\$47,050</b> | 2024 |
| <a href="#">Boys And Girls Club Of Pleasants Co</a>                        | WV    | \$209,604 | Executive Director      | \$51,876        | <b>\$53,782</b> | 2023 |
| <a href="#">Troy Youth Association Inc</a>                                 | NY    | \$210,151 | Executive Direc         | \$27,520        | <b>\$23,811</b> | 2023 |
| <a href="#">Harlan Christian Youth Center Inc</a>                          | IN    | \$211,807 | President               | \$56,692        | <b>\$55,604</b> | 2024 |
| <a href="#">Fannin Community Foundation Inc</a>                            | TX    | \$191,097 | Director-staff          | \$37,692        | <b>\$35,067</b> | 2024 |
| <a href="#">Community Learning Academy</a>                                 | NY    | \$189,578 | Executive Dir.          | \$14,300        | <b>\$12,373</b> | 2023 |
| <a href="#">Ymca Woodson Park Qalicb Inc</a>                               | GA    | \$220,494 | Chief Executive Officer | \$36,068        | <b>\$34,725</b> | 2023 |
| <a href="#">Boys And Girls Club Of Malvern &amp; Hot Spring County Inc</a> | AR    | \$185,721 | Executive Director      | \$45,184        | <b>\$48,632</b> | 2023 |
| <a href="#">Tw Quarter Circle Ranch Ministries</a>                         | SC    | \$184,057 | Ministry Dir            | \$28,800        | <b>\$28,769</b> | 2023 |
| <a href="#">Hbcus Outside Incorporated</a>                                 | NC    | \$182,982 | Executive Director      | \$40,000        | <b>\$38,439</b> | 2024 |

| ORGANIZATION  | STATE | REVENUE   | MATCHED TITLE      | COMP (REPORTED) | COMP (ADJUSTED) | FY   |
|---|-------|-----------|--------------------|-----------------|-----------------|------|
| <a href="#">Be A Mentor Inc</a>                           | SC    | \$181,862 | Executive Di       | \$44,340        | <b>\$44,292</b> | 2023 |
| <a href="#">Streets 517 Ministries</a>                    | MI    | \$229,470 | Executive Di       | \$46,542        | <b>\$45,999</b> | 2023 |
| <a href="#">Tribe- Seminole Heights Inc</a>               | FL    | \$229,675 | Director           | \$42,000        | <b>\$39,329</b> | 2022 |
| <a href="#">The Zone Afterschool Program</a>              | NE    | \$229,855 | Executive Dir.     | \$65,416        | <b>\$63,750</b> | 2025 |
| <a href="#">Buffalo Cove Outdoor Education Center Inc</a> | NC    | \$229,976 | Executive Director | \$63,462        | <b>\$60,986</b> | 2024 |
| <a href="#">Battleground Skate House Youth Cent</a>       | MI    | \$174,629 | Executive Director | \$30,793        | <b>\$30,433</b> | 2023 |
| <a href="#">Operation Unite New York Inc</a>              | NY    | \$174,409 | Executive Director | \$60,000        | <b>\$49,125</b> | 2025 |
| <a href="#">Center For Restorative Practice</a>           | CA    | \$232,767 | Executive Director | \$98,098        | <b>\$81,109</b> | 2023 |
| <a href="#">Lindenhurst Youth Services Board Inc</a>      | NY    | \$233,314 | Director           | \$42,760        | <b>\$35,936</b> | 2024 |
| <a href="#">Fulton County Youth Center Inc</a>            | IN    | \$234,351 | Executive Dir.     | \$24,760        | <b>\$25,002</b> | 2023 |
| <a href="#">White Oak Athletic Club</a>                   | OH    | \$236,688 | Treasurer          | \$5,800         | <b>\$5,882</b>  | 2023 |

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI cost of living and 2023 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 WI 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 66 organizations. Compensation range \$1,033–\$134,941; filing years 2022–2025.

|                 |   |
|-----------------|---|
| SIZE BASIS      | Matched on total revenue (\$203,492); for reference, expenses \$180,471 and assets \$223,560.   |
| ROLE MATCH      | Penny Johnson, reported title "EXECUTIVE DIRECTOR THRU MARCH", benchmarked as Executive Director / CEO. The title maps directly to this role. |
| RELATED-ORG PAY | 2 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 | 30 <sup>th</sup>   |
| Total compensation (D + F), as reported (no adjustments)                                | 29 <sup>th</sup>   |
| Reportable pay only (column D), adjusted  | 32 <sup>nd</sup>   |
| All sources (D + E + F), adjusted   | 30 <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 (Penny Johnson) 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 66 similarly situated organizations (Same NTEE sector (O20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$23,862 is reasonable (approximately the 30<sup>th</sup> 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.