

The Sandbox Group Inc

Executive Director / CEO

EIN 452295673

NC · NTEE P60

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mara Campolungo, Executive Director / CEO** (\$44,200) against **every comparable organization** that fit the selection criteria — **21** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **90th** percentile of comparable organizations within the typical range

Benchmarked executive: Mara Campolungo — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (P60).

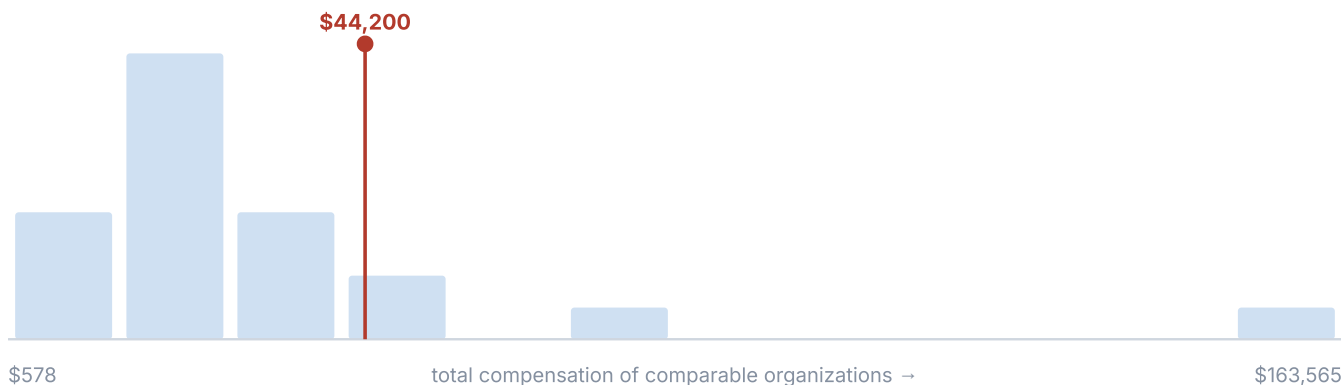
BUDGET Total revenue between \$65,406 and \$146,431 — 0.67x to 1.50x the subject's \$97,621 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P60), nationwide + budget 0.67–1.5x revenue.

21 organizations qualified on sector, size, and geography

→ **21** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,438

\$19,774

\$25,515

\$33,188

\$44,061

\$44,200



■ 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 NC 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
Helping Hands Of Franklin County	VA	\$99,715	Exec Director	\$11,500	\$10,438	2024
Norman Care Association Vans	OK	\$100,923	Driver	\$25,000	\$25,878	2024
Helping Hands Of Potsdam Inc	NY	\$90,906	Executive Di	\$25,910	\$22,009	2024
United We Serve	TX	\$108,100	Ceo/co-chairman	\$16,292	\$15,772	2023
Eagles Nest Foundation	WA	\$86,597	Director	\$30,000	\$25,248	2024
Family Promise Of Santa Rosa Inc	FL	\$108,782	Executive Director	\$31,656	\$28,781	2023
Dearborn County Clearing House For	IN	\$109,770	Exec Directo	\$44,446	\$44,061	2024
Lake Area Ministries Inc	MO	\$110,385	Manager	\$33,333	\$33,188	2024
Onpath Foundation	LA	\$114,172	President	\$19,796	\$20,491	2024
Dine Brands Global Foundation Inc	CA	\$114,932	Board Member	\$39,406	\$32,932	2023
Utah 1033 Foundation	UT	\$117,414	President	\$75,000	\$72,158	2024
Community Hope Inc	MT	\$77,641	Director	\$34,275	\$34,731	2024
West Middlesex Volunteer Fire Department	PA	\$76,112	Secretary/treasurer	\$599	\$578	2023
Hagen Center	MN	\$75,642	President	\$11,600	\$10,775	2024
40 West Assistance & Referral Center Inc	MD	\$74,929	Center Director	\$22,500	\$19,774	2024
Pawsitively 4 Pink Inc	MA	\$123,830	Powers	\$30,000	\$26,091	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Alterra Mountain Company	CO	\$69,315	Foundation Director (Thru 6/24)	\$181,460	\$163,565	2024
Schuyler Ministerial Association	NE	\$67,286	Director	\$20,200	\$20,423	2024
People Helping People Inc	KY	\$135,447	President	\$2,565	\$2,590	2024
Christian Services Love Inc Of Greater Lansing	MI	\$136,544	Help Center Coordinator	\$42,972	\$41,695	2024
Christian Ministries Of H'burg Inc	IN	\$145,438	Executive Director	\$25,000	\$25,515	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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	21 organizations. Compensation range \$578–\$163,565; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$97,621); for reference, expenses \$126,584 and assets \$854,523.
ROLE MATCH	Mara Campolungo, reported title " <i>President</i> ", 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	90 th
Total compensation (D + F), as reported (no adjustments)	86 th
Reportable pay only (column D), adjusted	90 th
All sources (D + E + F), adjusted	81 st

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 (Mara Campolungo) 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 21 similarly situated organizations (Same NTEE sector (P60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$44,200 is reasonable (approximately the 90th 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.