

Guthrie Opportunity Center

Executive Director / CEO

EIN 452999517

KY · NTEE P11

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Thomas Hamilton, Executive Director / CEO** (\$85,882) against **every comparable organization** that fit the selection criteria — **57** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **89th** percentile of comparable organizations within the typical range

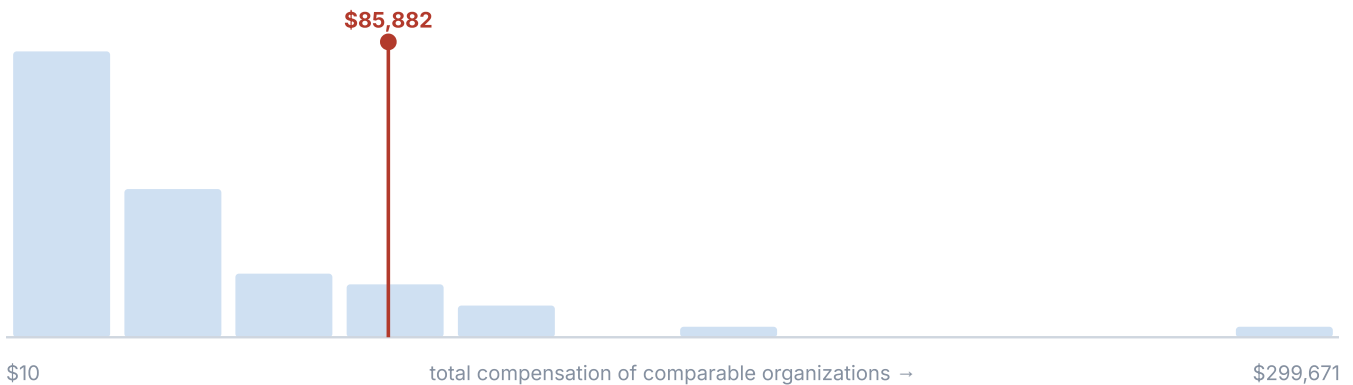
Benchmarked executive: Thomas Hamilton — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P11).
BUDGET	Total revenue between \$313,333 and \$701,493 — 0.67x to 1.50x the subject's \$467,662 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P11), nationwide + budget 0.67–1.5x revenue.

57 organizations qualified on sector, size, and geography → **57** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,069	\$11,089	\$26,505	\$54,588	\$86,466	\$85,882
---------	----------	----------	----------	----------	----------



● 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 KY 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
Hookstown Fair Inc	PA	\$468,309	Director	\$3,500	\$3,344	2023
Hospice Of Kona Foundation	HI	\$469,793	Ceo	\$18,482	\$15,402	2024
Hsvs Property Foundation Ltd	NY	\$469,815	Secretary	\$42,117	\$36,470	2023
New Directions Foundation Inc	NY	\$477,220	Executive Director	\$19,587	\$16,474	2024
Sam And Peggy Grossman Family Foundation	AZ	\$453,534	Secretary & Treasurer (Non-voting)	\$29,610	\$26,505	2024
The Vita-living Foundation	TX	\$485,270	Chief Executive Officer	\$11,904	\$11,083	2024
Michigan Elks Association	MI	\$444,414	Executive Director	\$16,300	\$15,256	2025
Bbi Holdings Inc	DC	\$494,597	Chief Executive Officer Bbi	\$10,843	\$8,856	2024
Uniting Communities Qalicb	WA	\$498,552	Executive Dir.	\$4,385	\$3,654	2024
Ohio District 5 Area Agency On Aging	OH	\$500,091	Chief Executive Officer	\$29,260	\$28,846	2024
National Center For Civil And Human	GA	\$501,492	President And Ceo	\$50,158	\$48,329	2023
Rocky Mountain Human Services Fdn	CO	\$429,698	Ceo	\$33,497	\$29,896	2024
Friendship Foundation Inc	AZ	\$508,953	Ceo	\$5,532	\$4,952	2024
Tn Justice Properties Inc	TN	\$426,000	Executive Director	\$8,448	\$8,265	2024
Clement Arts	GA	\$417,184	Trustee/care Director	\$54,108	\$50,639	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Children's Village Institute	NY	\$416,989	President And Ceo	\$63,040	\$54,588	2023
Judson Center Foundation	MI	\$416,240	President & Ceo	\$27,814	\$26,722	2024
AhrC Nyc Guardianship Fund Inc	NY	\$416,036	Ceo, Nysarc Inc., Nyc Chap	\$42,201	\$36,543	2023
Dovetail Sip Inc	CT	\$412,289	Ceo/executive Director	\$101,222	\$90,947	2023
Hartville Homes Foundation	OH	\$406,150	Ceo	\$15,480	\$15,711	2023
Camp Casey Corporation	MI	\$535,607	Executive Di	\$66,923	\$64,294	2024
Childrens Home Society Of Virginia	VA	\$395,822	Secretary	\$5,727	\$5,147	2024
Federation Day Care Foundation Inc	PA	\$541,786	President & Ceo	\$1,627	\$1,510	2024
Children's Village Family Service	ND	\$385,796	Ceo	\$10,545	\$11,089	2023
Laradon Real Estate Corporation	CO	\$550,000	Ceo Thru 4/2	\$9,096	\$7,909	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KY 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 KY 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 57 organizations. Compensation range \$10–\$299,671; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$467,662); for reference, expenses \$474,872 and assets \$2,986,027.

ROLE MATCH	Thomas Hamilton, reported title " <i>DIRECTOR</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	43 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	89 th
Total compensation (D + F), as reported (no adjustments)	86 th
Reportable pay only (column D), adjusted	91 st
All sources (D + E + F), adjusted	19 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 (Thomas Hamilton) 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 57 similarly situated organizations (Same NTEE sector (P11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$85,882 is reasonable (approximately the 89th 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.