

Memories For Kids

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Megan Reay, Executive Director / CEO** (\$33,400) against **every comparable organization** that fit the selection criteria — **115** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30th** percentile of comparable organizations within the typical range

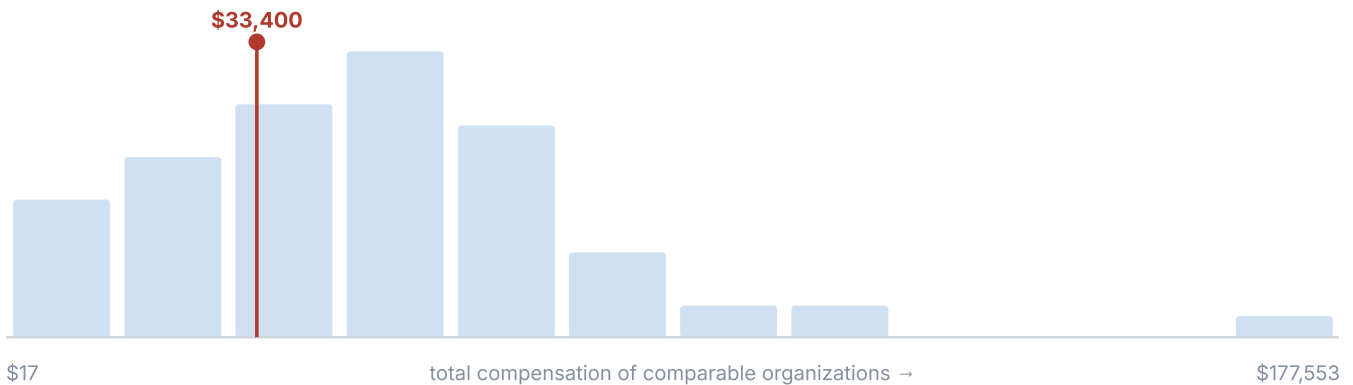
Benchmarked executive: Megan Reay — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P30).
BUDGET	Total revenue between \$129,756 and \$290,499 — 0.67x to 1.50x the subject's \$193,666 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P30), nationwide + budget 0.67–1.5x revenue.

115 organizations qualified on sector, size, and geography → **115** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,056	\$28,538	\$47,478	\$63,887	\$78,317	\$33,400
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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 NE 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
Minnesota Special Hockey Assoc	MN	\$194,134	Program Coor	\$10,000	\$9,187	2024
Shelby County Casagal Program Inc	OH	\$194,565	Director	\$56,297	\$55,438	2024
House Of Hope Ministry Inc	MI	\$191,833	Co-executive Director	\$33,114	\$31,778	2024
Above The Clouds Inc	MA	\$196,306	Incoming Exec. Director	\$78,678	\$67,676	2023
Casa Of Mckean County	PA	\$196,709	Executive Director	\$54,384	\$50,424	2024
Newton County Family Connection	GA	\$189,783	Executive Di	\$58,000	\$55,823	2023
Operation North Pole Inc	IL	\$189,550	President & Ceo	\$37,390	\$34,177	2024
Turner 12	TX	\$197,803	Executive Dir.	\$91,000	\$87,134	2023
Life Skills San Diego	CA	\$188,341	Executive Director	\$34,500	\$27,698	2024
The Bus Stop Club Inc	NY	\$187,923	Executive Director	\$43,352	\$36,422	2024
St James Lutheran Child Care Minist	IN	\$200,528	Treasurer	\$5,703	\$5,756	2023
St Joseph's House Ltd	MD	\$186,424	Executive Director	\$53,917	\$46,866	2024
Grahamtastic Connection	ME	\$201,115	Executive Director	\$57,723	\$55,327	2023
Gates Of Freedom	WA	\$202,481	Secretary	\$10,000	\$8,570	2023
Brave Heart - Children In Need Inc	LA	\$202,660	Exec Director	\$24,000	\$24,571	2024
88 Bikes	WA	\$203,613	Exec Directo	\$16,239	\$13,169	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Casa Del Valle Inc	CO	\$204,734	Executive Director	\$7,500	\$6,514	2025
Riverways Pregnancy Resource Center	MO	\$204,953	Executive Director	\$44,615	\$43,935	2024
Mask Mothers Awareness On School Age Kids	AZ	\$205,709	President	\$85,723	\$76,650	2024
Boxes Of Basics	VA	\$181,389	Executive Dir.	\$25,731	\$23,781	2023
St Clair County Sav-a-life Inc	AL	\$208,801	Executive Director	\$35,541	\$35,699	2024
Harvest Family Life Ministries Hawaii	HI	\$210,176	Executive Director	\$37,800	\$31,465	2024
Children's Healing	OR	\$211,421	Executive Director (Thru Feb. '24)	\$13,274	\$11,461	2024
Systems Of Care Initiative Inc	KS	\$212,215	Executive Director	\$65,000	\$65,289	2024
Tennessee Children's Home	TN	\$174,701	President	\$26,282	\$26,444	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NE 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 NE 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	115 organizations. Compensation range \$17–\$177,553; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$193,666); for reference, expenses \$270,100 and assets \$153,791.
ROLE MATCH	Megan Reay, reported title <i>"EXECUTIVE DIRECTOR"</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	30 th
Total compensation (D + F), as reported (no adjustments)	27 th
Reportable pay only (column D), adjusted	30 th
All sources (D + E + F), adjusted	29 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 (Megan Reay) 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 115 similarly situated organizations (Same NTEE sector (P30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$33,400 is reasonable (approximately the 30th 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.