PeerBasis

COMPENSATION COMPARABILITY DETERMINATION

Orphans Treasure Box Books

Executive Director / CEO

EIN **454980217**
IL · NTEE P40
FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Ruth Wendling, Executive Director / CEO** ($10,133) against **every comparable organization** that fit the selection criteria — **85** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 7th percentile of comparable organizations

below the typical range for comparable organizations

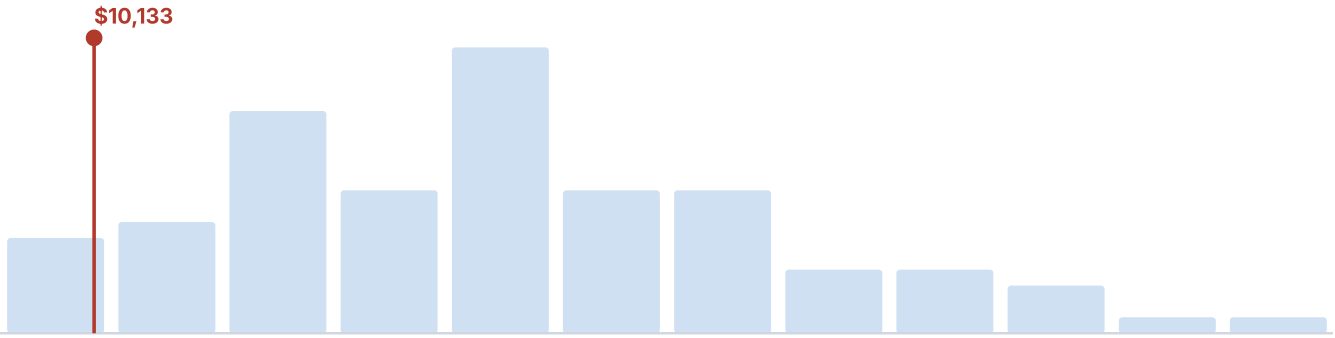
> **Benchmarked executive:** Ruth Wendling — reported title “Chair”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P40).
BUDGET	Total revenue between $107,015 and $239,587 — 0.67× to 1.50× the subject's $159,725 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P40), nationwide + budget 0.67–1.5× revenue.

85 organizations qualified on sector, size, and geography → **85** within the band form the benchmarked peer set.

Distribution of comparable compensation



$2,029 total compensation of comparable organizations → $116,864

$16,935	$27,685	$43,608	$60,125	$78,442	$10,133

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 IL 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
Fathers Alive In The Hood	NY	$158,240	Executive Director	$9,691	**$9,170**	2023
Families Helping Families	IA	$157,744	Exec Dir - (Current) Partial	$6,923	**$7,512**	2025
National House Of Hope Inc	FL	$162,181	Director	$71,417	**$73,139**	2022
Reclaiming Our Community	MO	$164,095	Director	$15,806	**$17,028**	2024
Goodwill Ventures	IN	$153,600	Board Member	$27,429	**$29,422**	2024
Families First Inc	PA	$168,206	Director	$72,064	**$71,214**	2025
Radical Love	IL	$169,699	President	$32,632	**$32,632**	2024
Jennings County Council On Domestic Violence Inc	IN	$169,801	Executice Director	$53,257	**$57,127**	2024
The Tree House Foundation Inc	FL	$170,518	Executive Director	$53,323	**$50,953**	2024
Cov Co Partnership For Children	AL	$171,144	Treasurer	$8,400	**$9,503**	2023
See Forward Ukraine Inc	MA	$172,141	Executive Dir.	$50,000	**$45,702**	2024
Real Dads Network Incorporated	NY	$172,618	President	$21,176	**$19,464**	2024
Black Lives Matter 5280	CO	$174,327	Board Chairperson	$104,100	**$104,533**	2023
Pregnancy And Family Services	AL	$174,575	Executive Director	$39,684	**$43,608**	2024
Martin Area Resource Center	MI	$174,732	Executive Di	$25,245	**$27,288**	2023
Sacramento Kindness Campaign I	CA	$144,166	Ceo	$20,539	**$18,040**	2024
United Services For Effective Parenting Ohio Inc	OH	$176,743	Executive Director	$84,825	**$91,386**	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Family Promise Of Irving	TX	$177,050	Executive Director	$50,219	**$51,097**	2024
Cocoa House Inc	NY	$138,519	Executive Di	$14,064	**$12,927**	2024
Cutliff Grove Family Resource	GA	$180,982	Executive Di	$27,069	**$27,685**	2024
Childrens Center Of Transylvania County Inc	NC	$184,128	Exec Dir	$50,250	**$54,373**	2023
Embraced International Inc	NC	$184,336	Executive Director	$24,207	**$26,193**	2023
Selah	CO	$185,436	Executive Director	$58,458	**$57,017**	2024
Instituto Del Hogar Celia Y Harris Bunker Inc	PR	$185,705	Executive Director	$46,493	**$47,866**	2023
Strongfamilies Inc	AZ	$133,086	President	$20,267	**$19,826**	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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	**85** organizations. Compensation range $2,029–$116,864; filing years 2022–2025.
SIZE BASIS	Matched on total revenue ($159,725); for reference, expenses $102,309 and assets $86,461.
ROLE MATCH	Ruth Wendling, reported title *"Chair"*, 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	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	7th
Total compensation (D + F), as reported (no adjustments)	7th
Reportable pay only (column D), adjusted	8th
All sources (D + E + F), adjusted	7th

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 (Ruth Wendling) 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 85 similarly situated organizations (Same NTEE sector (P40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of $10,133 is reasonable (approximately the 7th 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.