

Cwmu Association

Executive Director / CEO

EIN 462071187

UT · NTEE C27

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Rae Ann Hart, Executive Director / CEO** (\$5,000) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 0th percentile of comparable organizations

below the typical range for comparable organizations

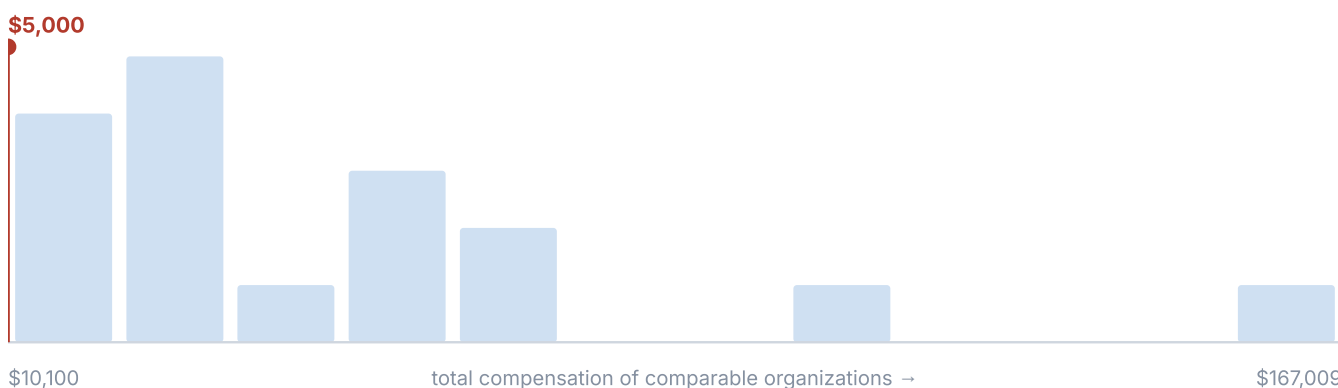
Benchmarked executive: Rae Ann Hart — reported title "Secretary", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (C27).
BUDGET	Total revenue between \$173,564 and \$388,576 — 0.67x to 1.50x the subject's \$259,051 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (C27), nationwide + budget 0.67–1.5x revenue.

17 organizations qualified on sector, size, and geography → **17** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,579	\$25,416	\$33,817	\$55,225	\$88,453	\$5,000
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 0TH
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\$5,000



■ 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 UT 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
Kanu Hawaii	HI	\$257,751	Executive Director	\$64,996	\$55,225	2024
Bella Vista Recycling Foundation	AR	\$261,197	Director	\$43,400	\$47,665	2023
The Idea Store Creative Reuse Center	IL	\$272,176	Manager	\$33,663	\$32,336	2023
Bowling Green Recycling Center Inc	OH	\$234,872	Chairman	\$11,045	\$11,102	2024
The Recyclery Collective	IL	\$227,204	Director / Programming Coordinator	\$20,403	\$19,037	2024
Methow Recycles	WA	\$291,962	Executive Director	\$29,913	\$25,416	2024
Maine Resource Recovery Association	ME	\$223,731	Executive Di	\$54,674	\$50,618	2025
Keuka Lake Association	NY	\$218,784	Secretary	\$19,703	\$16,897	2024
People For Urban Progress Inc	IN	\$215,173	Executive Director	\$52,911	\$52,954	2024
Habits Of Waste	CA	\$307,102	Founder, Director, President, Ed	\$133,943	\$109,765	2024
Regenerative Education Centers Inc	HI	\$203,725	Pres/executi	\$39,800	\$33,817	2024
Bk Rot Inc	NY	\$319,398	Executive Director	\$82,810	\$69,185	2025
Cement Kiln Recycling Coalition	VA	\$322,206	Executive Director	\$177,030	\$167,009	2023
Deidox Films Inc	CA	\$194,842	Chair/executive Director	\$88,000	\$74,245	2023
Reuse It Center Inc	KS	\$365,928	Director	\$31,468	\$33,216	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Recreative Denver	CO	\$372,240	Executive Director	\$10,780	\$10,100	2023
Wachusett Earthday Incorporated	MA	\$372,421	Executive Di	\$34,616	\$29,521	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to UT 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 UT 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	17 organizations. Compensation range \$10,100–\$167,009; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$259,051); for reference, expenses \$236,895 and assets \$147,706.
ROLE MATCH	Rae Ann Hart, reported title " <i>Secretary</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.
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	0 th
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	0 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 (Rae Ann Hart) 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 17 similarly situated organizations (Same NTEE sector (C27), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,000 is reasonable (approximately the 0th 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.