

Angel Heart Pajama Project

Executive Director / CEO

This analysis benchmarks the total compensation of **Dr Patricia Lopez, Executive Director / CEO** (\$60,000) against **every comparable organization** that fit the selection criteria — **76** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **74th** percentile of comparable organizations within the typical range

Benchmarked executive: Dr Patricia Lopez — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

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

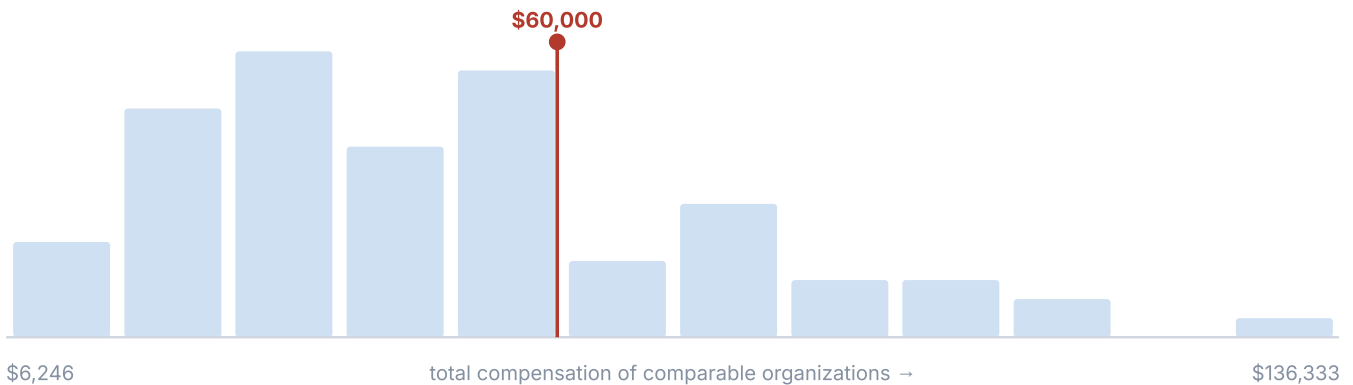
BUDGET Total revenue between \$147,696 and \$330,663 — 0.67x to 1.50x the subject's \$220,442 (the band tightens as size grows).

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

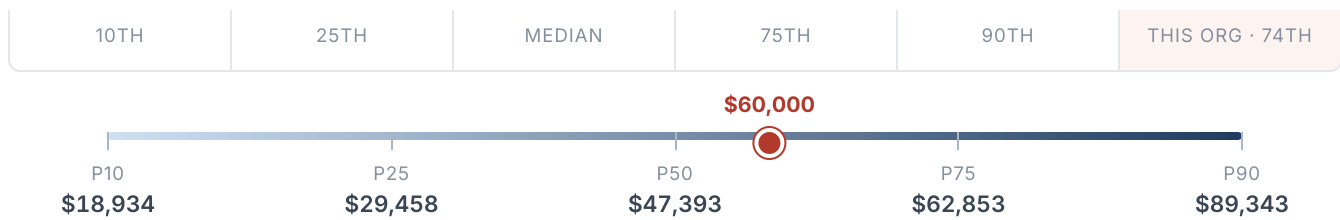
76 organizations qualified on sector, size, and geography

→ **76** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,934	\$29,458	\$47,393	\$62,853	\$89,343	\$60,000
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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 AZ 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
Hope Sanger	CA	\$222,641	Ceo/president	\$32,500	\$30,043	2023
Families And Individuals Sharing Hope	MN	\$224,642	Executive Director	\$87,097	\$89,487	2024
Palatka Christian Service Center Inc	FL	\$224,972	Executive	\$23,555	\$23,009	2024
New Hope On The Last Frontier	AK	\$214,863	Executive Director	\$62,047	\$61,681	2024
Gulf Coast Community Ministries Inc	MS	\$229,480	Executive Director	\$27,978	\$33,357	2023
Tender Foundation Inc	GA	\$211,147	Executive Director	\$24,000	\$25,833	2023
Provisions Food Pantry And Thrift Store	NH	\$229,954	Executive Director End 10/2024	\$17,798	\$17,088	2024
Life Line Of Sampson County Inc	NC	\$210,875	Executive Director	\$25,860	\$27,784	2024
Together We Achieve	IA	\$209,805	President	\$33,000	\$37,571	2024
First Step Back Home Inc	MO	\$232,222	President	\$42,000	\$47,622	2023
Mission 615 Inc	TN	\$208,542	President	\$61,000	\$66,671	2024
Frog Ministry Inc	FL	\$207,187	President	\$49,920	\$47,505	2025
Love Inc Of Douglas Co Lakes Area	MN	\$234,241	Executive Di	\$63,159	\$66,809	2023
Florida Automobile Dealers	FL	\$205,050	President	\$47,873	\$48,144	2023
Paulys Project	CA	\$236,942	President	\$66,425	\$59,641	2024
Every Warrior Network	LA	\$203,801	Chair	\$34,588	\$40,772	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Community Action Social Services & Education Inc	TX	\$203,584	Executive Director	\$49,390	\$51,372	2024
Circle City Relief Inc	IN	\$237,888	Exec. Director	\$50,000	\$54,826	2024
Hidalgo Sin Fronteras	AZ	\$238,167	Director	\$16,920	\$16,920	2024
Angel Baskets Inc	CO	\$202,270	Executive Director	\$51,000	\$50,849	2024
Wright County Crisis Center	MO	\$239,794	Manager	\$31,329	\$35,522	2023
New Jersey Voluntary Organizations	NJ	\$240,842	Executive Director	\$97,753	\$90,751	2024
Hickory Nut Gorge Outreach Inc	NC	\$241,226	Office Manager	\$37,500	\$41,480	2023
Partners In Outreach	PA	\$244,646	Executive Di	\$17,980	\$18,644	2024
Innovative Humanitarian Solutions Inc	TX	\$195,397	President	\$73,250	\$76,189	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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 76 organizations. Compensation range \$6,246–\$136,333; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$220,442); for reference, expenses \$266,737 and assets \$178,088.

ROLE MATCH Dr Patricia Lopez, reported title "*EXECUTIVE DI*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	5 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	74 th
Total compensation (D + F), as reported (no adjustments)	72 nd
Reportable pay only (column D), adjusted	75 th
All sources (D + E + F), adjusted	70 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 (Dr Patricia Lopez) 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 76 similarly situated organizations (Same NTEE sector (P60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,000 is reasonable (approximately the 74th 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.