

Halos Of The St Croix Valley Inc

Executive Director / CEO

EIN 464220801

WI · NTEE F19

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kelli Espiritu, Executive Director / CEO** (\$80,000) against **every comparable organization** that fit the selection criteria — **635** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **84th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

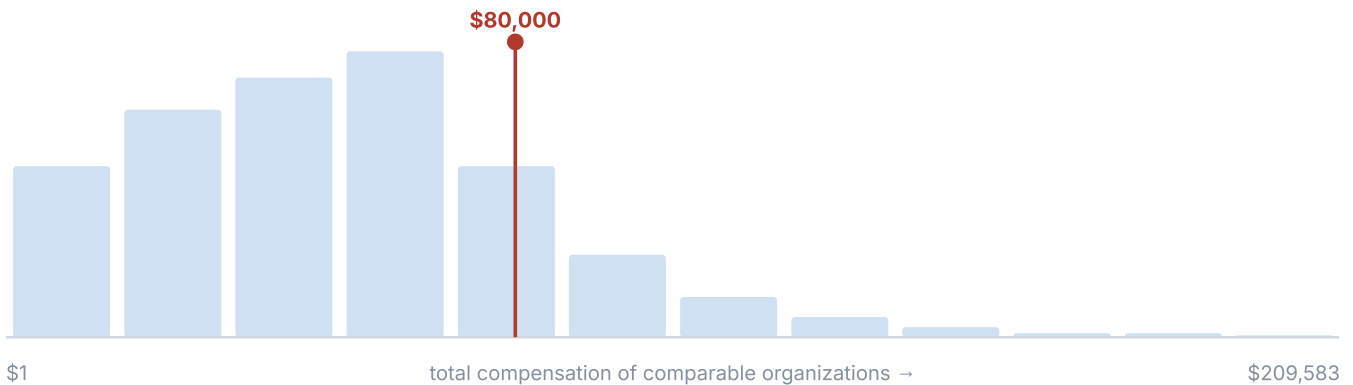
SECTOR Organizations sharing the subject's NTEE classification (F19).

BUDGET Total revenue between \$176,638 and \$395,458 — 0.67x to 1.50x the subject's \$263,639 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (F), nationwide + budget 0.67–1.5x revenue.

635 organizations qualified on sector, size, and geography → **635** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,227	\$29,897	\$51,444	\$70,961	\$92,907	\$80,000
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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 WI 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
Recovery Wellness Initiative Inc	ME	\$263,788	Volunteer Coordinator	\$18,782	\$18,008	2024
Valley Community Counseling Clinic	CA	\$264,041	Pres And Exec D	\$31,459	\$26,011	2024
Lighthouse Inc	MD	\$264,244	Executive Director	\$68,488	\$63,121	2023
Nami Of Richland County Ohio	OH	\$264,447	Executive Dir.	\$65,230	\$64,449	2025
Hope House Ministry Inc	IN	\$262,824	Executive Di	\$61,478	\$62,078	2024
Welcome House Qalich Inc	MO	\$264,575	President, Ceo And Treasurer	\$4,840	\$4,909	2024
Gabby's Ladder Inc	MI	\$262,607	Executive Di	\$53,550	\$54,488	2023
Prairie Sky Counseling Center Inc	KS	\$264,693	Executive Director	\$130,261	\$134,748	2024
Merit Family Services	TX	\$264,963	Chairman	\$14,495	\$14,294	2023
Families Reaching Into Each New Day Inc	RI	\$262,237	Pres./exec.dir.	\$19,500	\$17,904	2024
Broken Chains Inc	TX	\$262,071	Ceo Director & Founder	\$30,588	\$30,163	2023
Recovery Community Foundation Of	GA	\$265,304	Executive Di	\$60,000	\$57,766	2024
Mental Health Association Of Rhode	RI	\$261,774	Executive Director	\$75,808	\$71,659	2023
Terri Schiavo Life & Hope Network Inc	FL	\$261,768	President	\$74,896	\$67,370	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Free State Regional Svc Ctr Of Na Inc	MD	\$261,601	Executive Dir.	\$32,455	\$29,912	2023
Jesus Inn Ministries Inc	OK	\$265,681	President	\$59,614	\$64,711	2023
Recovery-hub Inc	NJ	\$261,461	President & Ceo	\$90,000	\$79,215	2023
The Second Story Foundation	IL	\$265,869	Executive Director	\$41,667	\$39,223	2024
Linden Lodge Foundation	NC	\$266,266	Executive Di	\$28,445	\$28,974	2023
Tina Huseth Counseling	TX	\$260,979	President	\$47,100	\$45,113	2024
Elizas Helping Hands Inc	NC	\$266,543	President	\$35,000	\$37,112	2022
Gabriel Project Of West Virginia	WV	\$266,558	Executive Director	\$42,990	\$45,886	2023
New Dawn Recovery Services Inc	WI	\$266,649	Executive Di	\$75,000	\$77,215	2023
Insight Psychotherapy Group	CA	\$260,564	President/secretary/cfo	\$41,878	\$34,626	2024
Misty Mountain Family Enrichment	FL	\$266,918	Ceo/pres/sec	\$82,500	\$74,210	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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 **635** organizations. Compensation range \$1–\$209,583; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$263,639); for reference, expenses \$312,608 and assets \$219,415.
ROLE MATCH	Kelli Espiritu, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	39 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	14 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	84 th
Total compensation (D + F), as reported (no adjustments)	80 th
Reportable pay only (column D), adjusted	86 th
All sources (D + E + F), adjusted	79 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 (Kelli Espiritu) 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 635 similarly situated organizations (Same NTEE major group (F), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$80,000 is reasonable (approximately the 84th 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.