

Crossover Restoration Foundation

Executive Director / CEO

EIN 464415925
 TX · NTEE X99
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **James H Baldrige, Executive Director / CEO** (\$86,400) against **every comparable organization** that fit the selection criteria — **44** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **98th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: James H Baldrige — reported title “PRESIDENT/CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

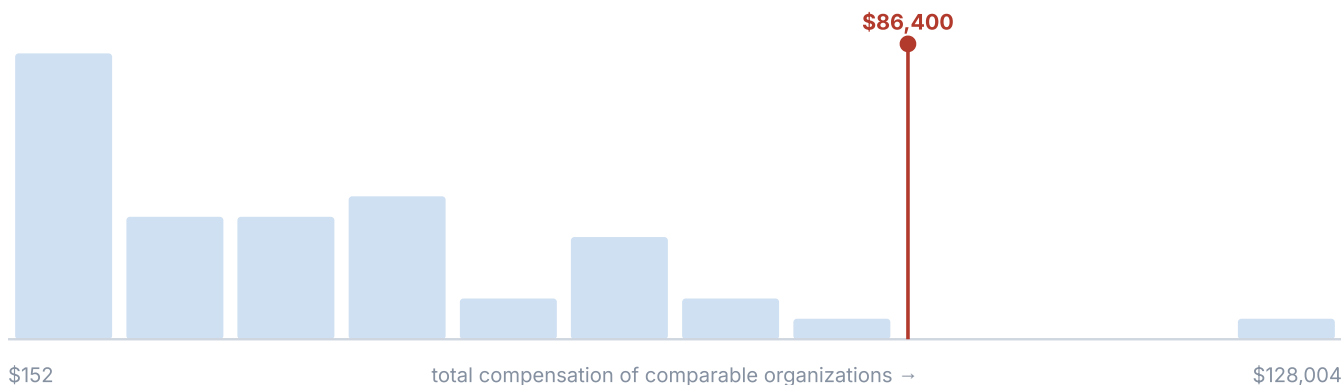
SECTOR Organizations sharing the subject's NTEE classification (X99).

BUDGET Total revenue between \$51,707 and \$115,762 — 0.67x to 1.50x the subject's \$77,175 (the band tightens as size grows).

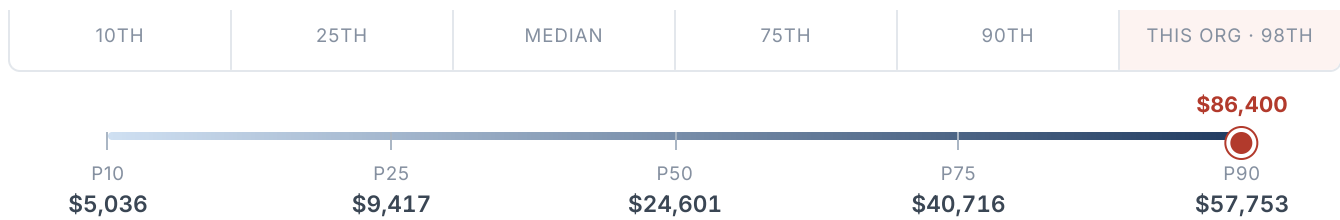
GEOGRAPHY Same NTEE sector (X99), nationwide + budget 0.67–1.5x revenue.

44 organizations qualified on sector, size, and geography → **44** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,036	\$9,417	\$24,601	\$40,716	\$57,753	\$86,400
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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 TX 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
Home Heart	MN	\$76,805	President	\$72,400	\$69,465	2024
Shadybrook Inc	OH	\$75,944	Executive Director	\$56,160	\$57,758	2024
Next Generation Ministries International	VA	\$75,486	Executive Dir.	\$11,000	\$10,313	2024
The Word Of God	MI	\$75,414	Treasurer	\$4,261	\$4,271	2024
John Shiver Ministries Inc	FL	\$79,640	President	\$53,850	\$50,572	2023
Ywca Mclean County Foundation	IL	\$80,269	Ceo/presiden	\$8,752	\$8,140	2025
Sherwood Christian Outreach Center	PA	\$80,957	President	\$26,500	\$25,661	2024
Peace Ambassadors Usa	TN	\$81,417	President	\$22,000	\$23,118	2023
Kwm World Outreach Inc	GA	\$72,198	President	\$6,400	\$6,248	2024
Heartstream Resources	NC	\$82,843	President	\$22,789	\$23,540	2023
Camp Zimmerman Foundation Incorporated	OH	\$71,216	Camp Manager	\$9,900	\$10,182	2024
Xtend Ministries International	TX	\$83,807	President	\$57,742	\$57,742	2023
Plainview Meditation Center Inc	NY	\$84,512	President	\$4,800	\$4,103	2025
Beloved Warriors Inc	IN	\$85,303	Founder/ceo	\$36,500	\$37,376	2024
Christian Ministry Center	MN	\$68,110	President	\$9,000	\$8,890	2023
Little Pee Dee Baptist Association	SC	\$88,585	Executive Board Member	\$150	\$152	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
United Research Inc	NC	\$65,623	V/p	\$3,237	\$3,164	2025
St Joseph Of Optina Russian Orthodox Church	VA	\$88,739	Priest	\$15,600	\$15,058	2023
Institute For The Public Understanding Of The Bible	AL	\$89,585	Executive Director & President Of The Board	\$78,400	\$84,672	2023
Hearts Of Jesus And Mary Ministries	SC	\$63,332	Minister	\$20,042	\$20,902	2023
Spiritual Counterfeits Project Inc	CA	\$91,159	President	\$48,000	\$39,209	2025
Tikvat Am Yisrael Inc	NV	\$91,867	President	\$30,000	\$29,199	2024
American Housing Foundation I Inc	GA	\$92,457	Dr/president	\$131,107	\$128,004	2024
Fellowship Of The Inexhaustible Cup	VA	\$92,814	Manager	\$8,500	\$7,969	2024
Partners In Christ	TN	\$93,259	Executive Director	\$35,000	\$36,778	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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 **44** organizations. Compensation range \$152–\$128,004; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$77,175); for reference, expenses \$223,488 and assets \$550,148. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	James H Baldrige, reported title " <i>PRESIDENT/CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 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	98 th
Total compensation (D + F), as reported (no adjustments)	98 th
Reportable pay only (column D), adjusted	98 th
All sources (D + E + F), adjusted	93 rd

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 (James H Baldrige) 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 44 similarly situated organizations (Same NTEE sector (X99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$86,400 is reasonable (approximately the 98th 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.