

Josephine County Foundation

Executive Director / CEO

EIN 465474176

OR · NTEE T30

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Chris Pendleton, Executive Director / CEO** (\$3,000) against **every comparable organization** that fit the selection criteria — **223** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 1st percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Chris Pendleton — reported title “TREASURER & ED”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

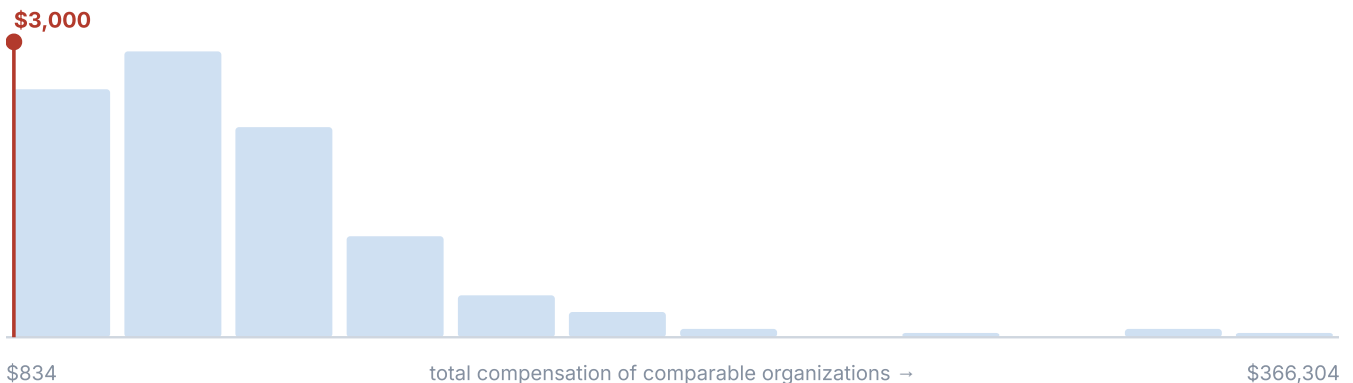
SECTOR Organizations sharing the subject's NTEE classification (T30).

BUDGET Total revenue between \$246,978 and \$552,936 — 0.67x to 1.50x the subject's \$368,624 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (T30), nationwide + budget 0.67–1.5x revenue.

223 organizations qualified on sector, size, and geography → **223** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,559

\$28,098

\$55,454

\$86,097

\$120,798

\$3,000



■ 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 OR 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
Acorn Global Advance	SC	\$370,432	Secretary	\$79,800	\$92,294	2023
Youth Business Alliance Inc	CA	\$366,781	Executive Dir.	\$102,092	\$94,929	2024
Georgia National Guard Family	GA	\$370,846	Treasurer	\$48,360	\$53,907	2023
Hine Corporation	ME	\$365,989	President	\$69,000	\$74,401	2024
Family Arts Needlework Shop Inc	AZ	\$371,557	Director	\$62,402	\$62,959	2025
Theater Collaborative Of South Jersey	NJ	\$375,641	Executive Director	\$18,027	\$17,332	2024
Gsbc Community Development Corp	AL	\$375,728	Executive Director	\$13,000	\$17,506	2021
Family Promise Of Clear Creek	TX	\$375,801	Executive Dir.	\$82,364	\$88,719	2024
Foundation For Community Empowerment	TX	\$360,485	Treasurer	\$31,000	\$33,392	2024
Hearts Of Gold Inc	NY	\$376,784	Ceo	\$179,430	\$174,594	2024
Residential Properties Inc	MD	\$360,000	President	\$12,277	\$12,725	2023
Freedom From Hunger	DC	\$359,267	Sub. Officer/ceo Grameen Fndt Usa	\$3,321	\$3,231	2023
Down Syndrome Society Of Wichita Inc	KS	\$359,239	Executive Director	\$70,760	\$82,317	2024
Lot 2540 Incorporated	NC	\$378,448	Executive Dir.	\$67,287	\$77,077	2023
Water From Wine	WA	\$358,236	Executive Director	\$6,458	\$6,410	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Jarrard Burch Foundationinc	GA	\$357,896	Executive Di	\$38,812	\$43,264	2023
Hope Match	NC	\$379,888	Executive Director	\$56,271	\$60,996	2025
Hunt Of A Lifetime	PA	\$357,048	President &	\$4,327	\$4,647	2024
We Love Buford Highway Inc	GA	\$380,577	Executive Director	\$72,458	\$78,452	2024
National School Climate Center	NY	\$355,465	Co-executive Director	\$39,570	\$38,504	2024
The Park People Of Milwaukee County Inc	WI	\$355,037	Executive Dir.	\$37,188	\$41,822	2024
Endure Athletics Foundation Inc	TN	\$382,804	Executive Director	\$52,056	\$58,922	2024
Much Ministries Inc	GA	\$382,972	Executive Director - See S	\$103,360	\$115,217	2023
Aqume Foundation	MI	\$353,531	President	\$117,642	\$130,755	2024
Breast Reconstruction Org Inc	NY	\$352,975	Executive Director	\$27,875	\$27,124	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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 **223** organizations. Compensation range \$834–\$366,304; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$368,624); for reference, expenses \$360,341 and assets \$441,904.

ROLE MATCH	Chris Pendleton, reported title " <i>TREASURER & ED</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.
RELATED-ORG PAY	52 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	1 st
Total compensation (D + F), as reported (no adjustments)	1 st
Reportable pay only (column D), adjusted	24 th
All sources (D + E + F), adjusted	1 st

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 (Chris Pendleton) 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 223 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,000 is reasonable (approximately the 1st 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.