

This analysis benchmarks the total compensation of **James Riley, Executive Director / CEO** (\$24,813) against **every comparable organization** that fit the selection criteria — **112** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **47th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

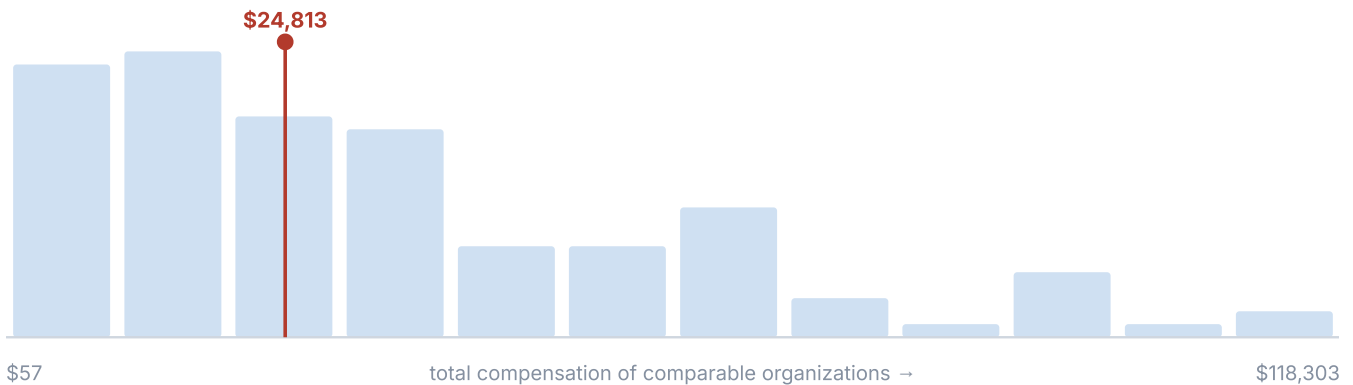
SECTOR Organizations sharing the subject's NTEE classification (O20).

BUDGET Total revenue between \$59,491 and \$133,191 — 0.67x to 1.50x the subject's \$88,794 (the band tightens as size grows).

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

112 organizations qualified on sector, size, and geography → **112** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,756	\$11,334	\$25,978	\$49,847	\$75,509	\$24,813
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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 WA 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
The Minnesota Camp Fire Foundation	MN	\$88,682	President & Ceo	\$34,309	\$37,865	2024
Pathway Learning Center	MN	\$88,150	Managing Director	\$55,465	\$61,214	2024
The John Lynch Foundation Inc	FL	\$89,766	Executive Di	\$45,003	\$48,615	2023
Sol Of The Cities	MN	\$87,574	Key Employee	\$47,000	\$53,404	2023
Nerdy Girl Success Inc	TX	\$86,879	Executive Dir.	\$50,000	\$55,864	2024
Crosswalk Teen Center	MI	\$86,718	Executive Director	\$5,000	\$5,764	2024
Inspire S-ve Inc	NY	\$91,587	Director Of Cfc	\$19,698	\$19,881	2024
Community Transitions Inc	MD	\$91,593	Ceo	\$25,016	\$26,122	2024
Reach Center	CA	\$93,302	Presidentdirector	\$2,500	\$2,411	2024
Fayette County Free Fair Assn Inc	IN	\$93,364	Vice President	\$150	\$172	2025
United For Youth Nfp	IL	\$93,472	Scout Executive	\$17,335	\$19,035	2024
Christian Cowboy Ministries Of Arizona	AZ	\$93,621	Director	\$12,000	\$12,890	2024
Doxazo Ministries Inc	KS	\$93,809	Executive Director	\$74,354	\$89,720	2024
Strictly Soccer Futbol Club Inc	FL	\$83,564	President	\$2,300	\$2,413	2024
Happiness Through Horses	CO	\$94,375	Executive Director	\$6,135	\$6,764	2023
Youth Alive Of The Capital Region Inc	VA	\$83,163	Executive Director	\$88,000	\$94,904	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Victor Cruz Foundation Inc	NJ	\$82,121	Executive Director	\$30,000	\$29,917	2024
Leaving The Streets Ministries Inc	MA	\$96,213	President	\$39,700	\$41,024	2023
Pathways For Kids	CA	\$96,250	Secretary	\$9,500	\$9,434	2023
Kaulu I Ka Pono Academy	HI	\$81,165	Secretary	\$67,220	\$65,487	2025
Mississippi Elks Charities	MS	\$80,627	Member	\$12,000	\$14,928	2024
Kids Boost Inc	GA	\$80,295	Executive Di	\$83,475	\$93,748	2024
Reborn Minds Inc	GA	\$97,343	Executive Director	\$32,880	\$36,926	2024
Clay Soper Memorial Fund Inc	MA	\$97,683	President	\$25,000	\$25,833	2023
Rapid City Club For Boys Foundation	SD	\$97,915	Executive Di	\$95,971	\$118,303	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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	112 organizations. Compensation range \$57–\$118,303; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$88,794); for reference, expenses \$63,822 and assets \$29,250.
ROLE MATCH	James Riley, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	18 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	47 th
Total compensation (D + F), as reported (no adjustments)	49 th
Reportable pay only (column D), adjusted	54 th
All sources (D + E + F), adjusted	38 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 (James Riley) 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 112 similarly situated organizations (Same NTEE major group (O), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,813 is reasonable (approximately the 47th 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.