

Spiral Collective

Executive Director / CEO

EIN 473439118

MN · NTEE E40

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Rowan Fakhoury, Executive Director / CEO** (\$18,000) against **every comparable organization** that fit the selection criteria — **146** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27th** percentile of comparable organizations within the typical range

Benchmarked executive: Rowan Fakhoury — 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 (E40).
BUDGET	Total revenue between \$40,006 and \$89,566 — 0.67x to 1.50x the subject's \$59,711 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (E), nationwide + budget 0.67–1.5x revenue.

146 organizations qualified on sector, size, and geography → **146** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,527	\$14,967	\$33,789	\$56,602	\$125,240	\$18,000
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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 MN 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
Mountain Health Gives	MT	\$59,665	Director	\$1,200	\$1,309	2024
Dallas County Indigent Care	TX	\$59,611	Chair/president	\$131,276	\$136,823	2023
Carolinasgeorgia Florida Chapter American Society	SC	\$59,812	Coo And Ed Director	\$31,000	\$33,697	2023
Hancock County Health System Foundation	IA	\$59,425	Foundation Director	\$4,615	\$5,114	2024
The Fox Foundation Inc	FL	\$59,376	Chairman/exe	\$125,000	\$118,841	2024
Foundation For Health	SD	\$60,161	Director	\$38,217	\$42,685	2024
Young And Brave Inc	CA	\$60,195	Executive Director	\$7,395	\$6,462	2024
Bon Secours Community Hospital Foundation	NY	\$59,079	Ceo - Bschs	\$85,192	\$77,908	2024
Autoimmune Registry Inc	CT	\$58,563	Director Of Research	\$38,000	\$36,058	2024
Premierlife Real Estate Holdings	MO	\$60,888	President & Ceo	\$39,832	\$42,696	2024
Hackensack Meridian Medical Group - One Medical Pc (Fka Meridian Medical Gr	NJ	\$60,918	Chief Physician Executive	\$291,140	\$263,069	2024
Millcreek Health System	PA	\$61,504	President/ceo	\$30,818	\$32,021	2023
Sugarcreek Township Ambulance Service Inc	PA	\$61,643	Director	\$14,628	\$14,763	2024
Via Foundation Inc	PA	\$61,743	President And Ceo	\$90	\$94	2023
Columbus County Hospital Foundation Inc	NC	\$57,088	Ceo	\$51,560	\$53,916	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Rowan Regional Medical Center Auxiliary	NC	\$62,365	Cfo (Fr 9/6/23)	\$128,749	\$138,609	2023
Ahfhome Office Inc	OH	\$63,104	President-mg	\$35,997	\$39,724	2023
Montana Medical Association Foundation	MT	\$63,106	Cao	\$23,381	\$25,507	2024
Lake County Medical Society Inc	IN	\$56,157	Board Member	\$8,400	\$8,965	2024
Eagleville Foundation	PA	\$55,788	Ceo	\$49,195	\$49,649	2024
Hawaii Mother's Milk Inc	HI	\$63,638	Executive Director	\$48,425	\$43,877	2024
The Cardiac Institute	MI	\$63,887	Chairman & President/ceo - Part Year	\$33,953	\$35,467	2024
Christian Living Services	MI	\$55,000	Chief Strategy Officer	\$31,282	\$32,677	2024
Graniteone Health	NH	\$55,000	Trustee/coo/cmc Ceo	\$351,171	\$328,160	2024
Visions Counseling Inc	WI	\$64,516	Counselor	\$21,740	\$22,978	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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 **146** organizations. Compensation range \$38–\$1,698,602; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$59,711); for reference, expenses \$56,451 and assets \$86,249.

ROLE MATCH	Rowan Fakhoury, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	84 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	16 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	27 th
Total compensation (D + F), as reported (no adjustments)	27 th
Reportable pay only (column D), adjusted	74 th
All sources (D + E + F), adjusted	17 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 (Rowan Fakhoury) 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 146 similarly situated organizations (Same NTEE major group (E), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,000 is reasonable (approximately the 27th 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.