

# Country Roads Animal Rescue Society

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Maria Latham, Executive Director / CEO** (\$5,000) against **every comparable organization** that fit the selection criteria — **64** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 9<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Maria Latham — reported title “Founder”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (D20).

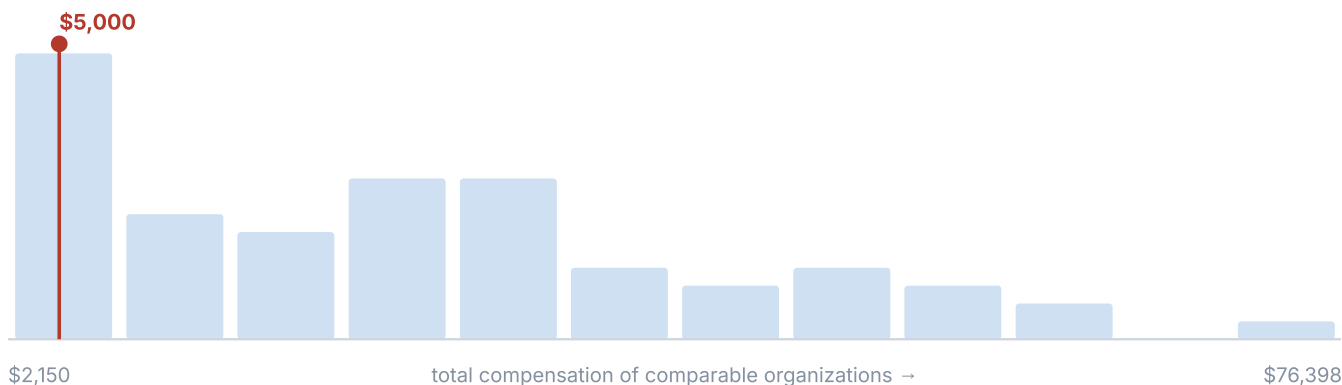
**BUDGET** Total revenue between \$69,376 and \$155,320 — 0.67x to 1.50x the subject's \$103,547 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

**64** organizations qualified on sector, size, and geography

→ **64** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,428

\$8,473

\$22,810

\$33,858

\$50,023

\$5,000



## ● 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 OK 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
<a href="#">Francis Halbrook Hensley Animal Shelter</a>	TN	\$103,574	Shelter Director	\$25,635	<b>\$24,471</b>	2024
<a href="#">Valley Shore Animal Welfare League</a>	CT	\$103,295	Treasurer	\$3,044	<b>\$2,669</b>	2023
<a href="#">Pet Rescue Pilots</a>	CA	\$105,089	Executive Director	\$36,000	<b>\$29,065</b>	2023
<a href="#">Arm Sanctuary Inc</a>	FL	\$101,520	Vice Preside	\$13,200	<b>\$11,594</b>	2023
<a href="#">Puddy Tat Protectors Inc</a>	TN	\$101,133	President	\$48,100	<b>\$45,916</b>	2024
<a href="#">Leaders For Ethics Animals &amp; The</a>	CA	\$106,134	Secretary &	\$100,000	<b>\$76,398</b>	2025
<a href="#">Feline Rescue Network</a>	CO	\$99,540	Secretary	\$6,901	<b>\$6,009</b>	2024
<a href="#">Baby Kitten Rescue</a>	CA	\$108,397	Director, Ce	\$12,000	<b>\$9,410</b>	2024
<a href="#">Harry A Biszantz Memorial Center</a>	CA	\$108,711	President	\$30,000	<b>\$23,526</b>	2024
<a href="#">Chance Shelter</a>	AZ	\$108,815	President &	\$10,800	<b>\$9,433</b>	2024
<a href="#">Seniors Pet Assistance Network</a>	TX	\$110,496	Executive Director	\$33,337	<b>\$30,285</b>	2024
<a href="#">Jessica's Haven And Rescue</a>	CA	\$95,823	Secretary/coo/director	\$51,840	<b>\$40,653</b>	2024
<a href="#">Rescue K9-1-1 Inc</a>	AL	\$111,394	President	\$12,000	<b>\$11,773</b>	2024
<a href="#">Animal Placement Agency Of The Windsors</a>	NJ	\$94,525	Manager	\$27,484	<b>\$22,943</b>	2023
<a href="#">Farm Animal Care Coalition Of Tn</a>	TN	\$113,999	Secretary	\$55,125	<b>\$54,176</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Whippet Health Foundation Inc</a>	MA	\$114,173	Director	\$5,081	<b>\$4,147</b>	2024
<a href="#">Paws For Life Inc</a>	MD	\$92,903	Secretary/treasurer	\$9,150	<b>\$7,769</b>	2024
<a href="#">Kitticcino Charities</a>	OH	\$114,311	Chief Executive Officer	\$34,782	<b>\$34,444</b>	2023
<a href="#">Sophie Kerrigan For The Love Of</a>	OH	\$92,564	Executive Di	\$25,000	<b>\$24,757</b>	2023
<a href="#">Contented Critters</a>	MN	\$92,288	Animal Rescue Director	\$36,540	<b>\$33,758</b>	2023
<a href="#">Voice For The Animals</a>	CA	\$116,536	Founder And Executive Director	\$27,000	<b>\$21,173</b>	2024
<a href="#">Mayor's Alliance For Nyc's Animals Inc</a>	NY	\$88,630	President/chairman	\$15,700	<b>\$12,884</b>	2024
<a href="#">Pawsitive Beings Rescue Inc</a>	FL	\$87,943	President	\$7,079	<b>\$6,039</b>	2024
<a href="#">Second Chance Rescue And Adoption Inc</a>	NJ	\$87,873	President	\$7,750	<b>\$6,470</b>	2023
<a href="#">Quail &amp; Upland Game Alliance</a>	IL	\$119,801	Regional Dir	\$27,500	<b>\$25,278</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OK 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 OK 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 64 organizations. Compensation range \$2,150–\$76,398; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$103,547); for reference, expenses \$109,180 and assets \$5,348.

ROLE MATCH	Maria Latham, reported title " <i>Founder</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 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	9 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	8 <sup>th</sup>
Reportable pay only (column D), adjusted	13 <sup>th</sup>
All sources (D + E + F), adjusted	9 <sup>th</sup>

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 (Maria Latham) 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 64 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,000 is reasonable (approximately the 9<sup>th</sup> 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.