

This analysis benchmarks the total compensation of **Keri Spencer, Executive Director / CEO** (\$53,125) against **every comparable organization** that fit the selection criteria — **52** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **90th** percentile of comparable organizations within the typical range

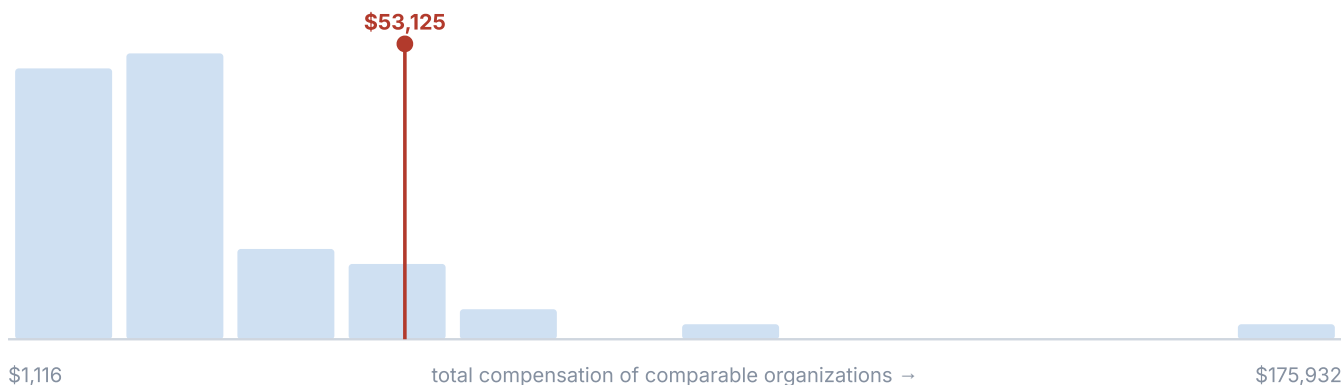
Benchmarked executive: Keri Spencer — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P73).
BUDGET	Total revenue between \$127,155 and \$284,676 — 0.67x to 1.50x the subject's \$189,784 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P73), nationwide + budget 0.67–1.5x revenue.

52 organizations qualified on sector, size, and geography → **52** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,568	\$11,210	\$19,501	\$34,694	\$50,658	\$53,125
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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 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
Kennedy Institute Housing Corporation	DC	\$185,873	President And Ceo	\$14,495	\$11,220	2024
Confac Group Homes Inc	NY	\$183,704	President & Coo	\$23,348	\$19,160	2023
Digs Inc	GA	\$196,504	Executive Director	\$3,000	\$2,739	2023
Boys And Girls Home Of Nebraska Inc	IA	\$198,253	President/ceo	\$7,742	\$7,478	2024
Mental Health Programs Inc Ix	MA	\$199,525	President	\$12,032	\$9,292	2025
Kings Ranch Of Jonesboro Inc	AR	\$200,699	Vice-president	\$1,125	\$1,116	2024
Mill River Community Housing Corporation	RI	\$201,240	President	\$52,490	\$45,709	2023
Ruths Way Inc	PA	\$201,399	Executive Director	\$50,719	\$44,615	2024
Valor Apartment Associates	WA	\$201,656	President And Ceo	\$24,457	\$19,885	2023
Family Guidance Center Transitional Housing Corporation	MO	\$174,338	Co-ceo	\$50,151	\$46,855	2024
Agape Home Inc	FL	\$173,631	Director/tre	\$26,400	\$21,877	2024
Hope Restored Human Services Inc	MA	\$171,160	President	\$13,000	\$10,039	2025
Forest Acres Inc	IA	\$211,203	Top Management Official	\$19,545	\$19,435	2023
United Church Home Society Inc	NY	\$211,411	Executive Director	\$89,466	\$71,312	2024
Amoskeag Residences Inc	NH	\$211,636	Board Member/ceo	\$24,023	\$19,567	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
North Willows Inc	MS	\$212,441	Secretary/exec Director	\$19,696	\$19,350	2024
Mental Health Programs Inc Viii	MA	\$166,830	President	\$12,032	\$9,292	2025
Mountain Jewels Home	CA	\$164,353	President	\$33,600	\$25,593	2024
Attention Home Inc	FL	\$215,483	President	\$75,000	\$62,150	2024
Fosnight Personal Care Homesinc	PA	\$164,013	Treasurer/cfo	\$31,651	\$28,664	2023
Life Concepts Group Home li Inc	FL	\$215,823	Chief Executive Officer	\$24,427	\$20,840	2023
Sioux Residential Services Inc	SD	\$217,138	Lifescape Ceo	\$41,730	\$39,578	2025
Pathways Inc	RI	\$159,807	President	\$52,490	\$45,709	2023
One Step Forward Inc	OH	\$159,666	Manager	\$15,000	\$14,014	2024
Mrcs V Inc	NY	\$159,666	Chief Executive Officer	\$214,386	\$175,932	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 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 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.

■ Sample, role match & sensitivity

PEER COUNT 52 organizations. Compensation range \$1,116–\$175,932; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$189,784); for reference, expenses \$342,542 and assets \$267,751. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Keri Spencer, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	35 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	90 th
Total compensation (D + F), as reported (no adjustments)	87 th
Reportable pay only (column D), adjusted	94 th
All sources (D + E + F), adjusted	27 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 (Keri Spencer) 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 52 similarly situated organizations (Same NTEE sector (P73), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$53,125 is reasonable (approximately the 90th 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.