

# Community Supported Acupuncture

Executive Director / CEO

EIN 475340256

KY · NTEE E50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mateo Bernal, Executive Director / CEO** (\$74,150) against **every comparable organization** that fit the selection criteria — **60** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **90<sup>th</sup>** percentile of comparable organizations within the typical range

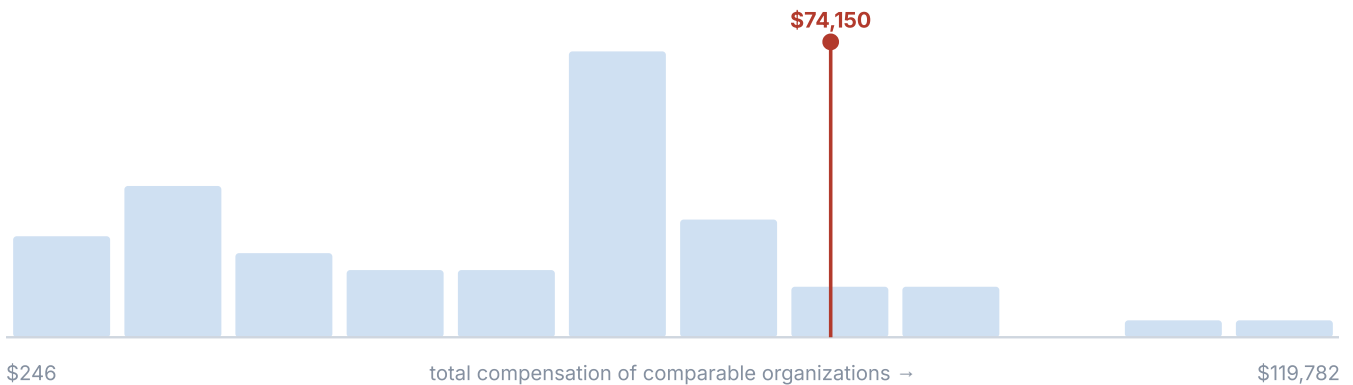
**Benchmarked executive:** Mateo Bernal — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

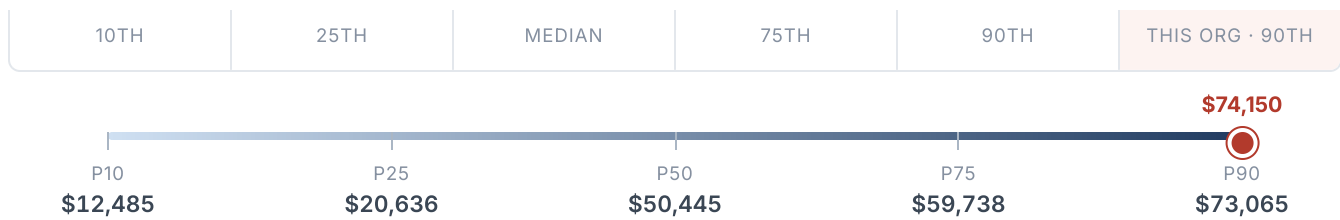
SECTOR	Organizations sharing the subject's NTEE classification (E50).
BUDGET	Total revenue between \$217,067 and \$485,971 — 0.67x to 1.50x the subject's \$323,981 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E50), nationwide + budget 0.67–1.5x revenue.

**60** organizations qualified on sector, size, and geography → **60** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,485	\$20,636	\$50,445	\$59,738	\$73,065	\$74,150
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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 KY 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="#">Pure Living Recovery And Rehabilitation</a>	IL	\$324,689	Cfo	\$10,908	<b>\$9,982</b>	2024
<a href="#">New Hope Equine Assisted Therapy</a>	TX	\$320,848	Executive Dir.	\$36,279	<b>\$32,908</b>	2025
<a href="#">Ahead With Horses Inc</a>	CA	\$327,152	Executive Dir.	\$64,480	<b>\$51,825</b>	2024
<a href="#">Hopelife Regeneration Inc</a>	NC	\$329,601	President	\$23,088	<b>\$22,861</b>	2023
<a href="#">Two Bear Therapeutic Riding Center Inc</a>	MT	\$317,556	Executive Dir.	\$55,000	<b>\$56,813</b>	2023
<a href="#">Berkeley Acupuncture Project Of Ca</a>	CA	\$316,423	President	\$54,937	<b>\$44,155</b>	2024
<a href="#">Form5 Prosthetics Inc</a>	OH	\$314,173	Founder/ Ceo	\$55,000	<b>\$54,221</b>	2024
<a href="#">School Of Service</a>	MO	\$310,410	Executive Director	\$39,046	<b>\$39,630</b>	2023
<a href="#">Voices Of Hope For Aphasia Inc</a>	FL	\$341,264	Executive Director	\$58,920	<b>\$51,519</b>	2024
<a href="#">Willowind Therapeutic Riding Center Inc</a>	ME	\$303,502	Executive Director	\$94,308	<b>\$87,898</b>	2024
<a href="#">Equi-kids Therapeutic Riding Program</a>	VA	\$344,773	Executive Director	\$23,750	<b>\$21,975</b>	2023
<a href="#">Therapies For Hope Inc</a>	CO	\$344,783	Executive Di	\$5,600	<b>\$5,145</b>	2023
<a href="#">Therapy And Counseling Services</a>	PA	\$346,088	Treasurer/clinical Director	\$41,769	<b>\$38,770</b>	2024
<a href="#">Salt Lake Harm Reduction Project</a>	UT	\$347,236	Executive Dir.	\$62,500	<b>\$59,539</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Grow Pediatric Therapy Services</a>	MO	\$291,608	Secretary	\$250	<b>\$246</b>	2024
<a href="#">Manes And Motions Therapeutic Riding</a>	CT	\$291,123	President & Ceo	\$19,923	<b>\$17,387</b>	2024
<a href="#">The Arc Of Whatcom County</a>	WA	\$357,296	Executive Director	\$63,711	<b>\$54,661</b>	2023
<a href="#">Windhorse Equine Learning</a>	MT	\$358,139	Executive Director	\$55,000	<b>\$55,183</b>	2024
<a href="#">Boise Services Group Inc</a>	ID	\$287,658	President	\$65,828	<b>\$65,180</b>	2024
<a href="#">Willow Creek Ranch Inc</a>	WI	\$287,616	Executive Director	\$32,261	<b>\$31,360</b>	2024
<a href="#">Rascal Rodeo</a>	WA	\$287,600	Executive Director	\$76,664	<b>\$63,887</b>	2024
<a href="#">Easter Seals Southwest Florida</a>	FL	\$361,813	President & Ceo	\$15,453	<b>\$13,512</b>	2024
<a href="#">Watch Us Farm Inc</a>	IN	\$281,604	Executive Director	\$13,000	<b>\$12,760</b>	2024
<a href="#">Childrens Therapy Clinic</a>	WV	\$281,494	Executive Director	\$51,325	<b>\$53,253</b>	2023
<a href="#">Genuine Animate Navigate Assist Succeed</a>	CA	\$281,355	Executive Director	\$77,542	<b>\$64,163</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KY 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 KY 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** 60 organizations. Compensation range \$246–\$119,782; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$323,981); for reference, expenses \$131,579 and assets \$192,402. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Mateo Bernal, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 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	90 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	82 <sup>nd</sup>
Reportable pay only (column D), adjusted	92 <sup>nd</sup>
All sources (D + E + F), adjusted	82 <sup>nd</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 (Mateo Bernal) 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 60 similarly situated organizations (Same NTEE sector (E50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$74,150 is reasonable (approximately the 90<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.