

Montgomery County Federation Of Fam

Executive Director / CEO

EIN 522143339

MD · NTEE P30

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Celia Serkin, Executive Director / CEO** (\$65,330) against **every comparable organization** that fit the selection criteria — **177** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **41st** percentile of comparable organizations

within the typical range

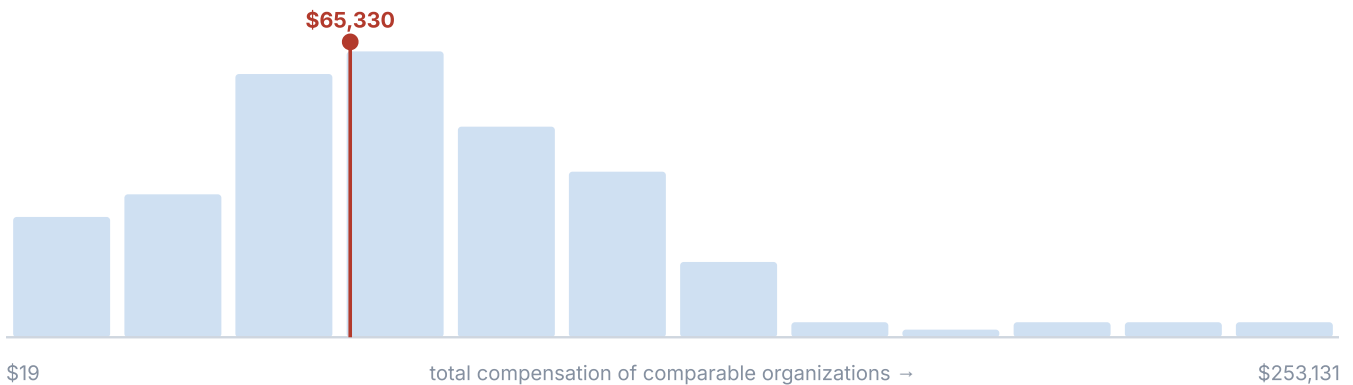
Benchmarked executive: Celia Serkin — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

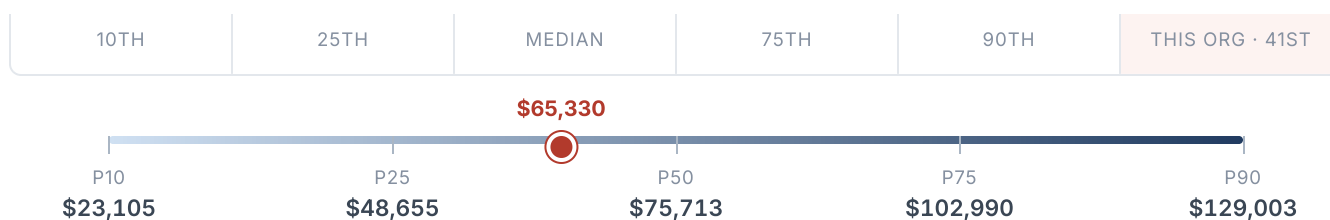
SECTOR	Organizations sharing the subject's NTEE classification (P30).
BUDGET	Total revenue between \$274,643 and \$614,874 — 0.67x to 1.50x the subject's \$409,916 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P30), nationwide + budget 0.67–1.5x revenue.

177 organizations qualified on sector, size, and geography → **177** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$23,105	\$48,655	\$75,713	\$102,990	\$129,003	\$65,330
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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 MD 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
Oncology And Kids Inc	CA	\$411,399	President & Ceo	\$65,000	\$61,809	2023
14th & Chestnut Community Center	IN	\$411,838	Executive Dir.	\$48,631	\$56,475	2023
Child Advocacy Center Of Central Ok Inc	OK	\$413,048	Executive Dir.	\$83,333	\$98,150	2024
Covenant Pathways	NM	\$405,603	Executive Director	\$41,137	\$47,326	2024
Murphy Mentoring Group Inc	IN	\$414,285	President	\$35,001	\$39,481	2024
Burst Into Books	IL	\$416,668	Executive Director	\$26,000	\$28,148	2023
Daisys House	CA	\$402,839	President	\$2,000	\$1,847	2024
Studio Ludo	PA	\$402,086	Exec Director	\$103,803	\$110,723	2024
Teen Challenge Of South Carolina	SC	\$401,672	Executive Di	\$92,004	\$102,665	2024
Alchemy Inc	OH	\$400,371	Executive Di	\$175,832	\$194,065	2025
Crickets Hope Inc	CA	\$420,098	Executive Dir.	\$69,858	\$64,522	2024
Hbcyouth Foundation Inc	GA	\$420,108	Chief Executive Officer	\$30,000	\$32,265	2024
Resources Inspiring Success And	TX	\$399,121	Executive Dir.	\$12,000	\$12,840	2024
The Shepherd's Crook Ministries Inc	OH	\$397,678	President	\$191,295	\$216,718	2024
Forget Me Not Childrens Services	CA	\$422,423	Executive Dir.	\$101,912	\$94,128	2024
Artists Creating Together	MI	\$395,541	Executive Director	\$101,174	\$108,820	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Pike Regional Child Advocacy Center	AL	\$426,074	Executive Di	\$64,541	\$74,581	2024
Foster Care In The Us Inc	IN	\$393,554	Executive Director	\$68,477	\$77,241	2024
Mid Michigan Big Brothers Big Sisters	MI	\$391,465	Executive Director	\$64,172	\$70,848	2024
Allies For Children	PA	\$429,158	Executive Director	\$143,488	\$149,108	2025
Childrens Continuum Of Care	NJ	\$433,716	Executive Direc	\$102,861	\$98,233	2024
Rick's Place Inc	MA	\$385,376	Exec. Director	\$76,746	\$75,946	2023
Children's Institute Of Watts	CA	\$383,797	President	\$61,573	\$58,550	2023
Mykingstonkids Inc	NY	\$383,422	Executive Director	\$84,984	\$82,141	2024
Youth4youthaz	AZ	\$381,548	Executive Dir	\$154,767	\$159,206	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 MD 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	177 organizations. Compensation range \$19–\$253,131; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$409,916); for reference, expenses \$412,469 and assets \$684,409.
ROLE MATCH	Celia Serkin, reported title <i>"EXECUTIVE DI"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 6 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	41 st
Total compensation (D + F), as reported (no adjustments)	46 th
Reportable pay only (column D), adjusted	43 rd
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 (Celia Serkin) 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 177 similarly situated organizations (Same NTEE sector (P30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,330 is reasonable (approximately the 41st 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.