

# Humane Society Of Amherst County

Executive Director / CEO

EIN 541003013

VA · NTEE D200

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Andrea Cerqua, Executive Director / CEO** (\$3,858) against **every comparable organization** that fit the selection criteria — **272** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 4<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Andrea Cerqua — reported title "VICE PRESIDENT", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (D200).
BUDGET	Total revenue between \$137,974 and \$308,898 — 0.67x to 1.50x the subject's \$205,932 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20), nationwide + budget 0.67–1.5x revenue.

**272** organizations qualified on sector, size, and geography → **272** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$8,081	\$17,992	\$32,282	\$51,432	\$69,339	<b>\$3,858</b>
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 4TH
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\$3,858



## ● 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 VA 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="#">Puplandia Dog Rescue</a>	OR	\$205,932	Founder/dire	\$75,818	<b>\$75,075</b>	2023
<a href="#">Susie Spector Foundation</a>	CA	\$205,497	Coo	\$76,404	<b>\$68,329</b>	2024
<a href="#">No Greater Love Inc</a>	AL	\$205,485	Adoption Coordinator	\$44,820	<b>\$50,149</b>	2024
<a href="#">Meow Mission Incorporated</a>	IN	\$205,482	President	\$1,500	<b>\$1,638</b>	2024
<a href="#">Hope Haven Farm Sanctuary</a>	PA	\$206,572	Executive Di	\$20,000	<b>\$21,267</b>	2023
<a href="#">Life With Pigs</a>	VA	\$205,176	President	\$26,064	<b>\$26,064</b>	2024
<a href="#">Murphy's Paw Rescue Inc</a>	CT	\$206,698	Executive Director	\$100,000	<b>\$99,976</b>	2023
<a href="#">Roanoke Valley Horse Rescue Inc</a>	VA	\$204,861	Ceopresident	\$55,180	<b>\$55,180</b>	2024
<a href="#">Blackfoot Animal Shelter &amp; Rescue</a>	ID	\$204,305	Director	\$43,479	<b>\$47,903</b>	2024
<a href="#">Voters For Animal Rights Inc</a>	NY	\$204,080	Director	\$4,640	<b>\$4,654</b>	2022
<a href="#">The Pet Fund</a>	CA	\$204,014	Executive Director	\$30,000	<b>\$26,829</b>	2024
<a href="#">Sanilac County Humane Society</a>	MI	\$208,104	President	\$79,189	<b>\$87,154</b>	2023
<a href="#">Shots For Spays</a>	CA	\$202,340	Chief Medical Officer	\$4,400	<b>\$3,834</b>	2025
<a href="#">Critters Pet Rescue Foundation</a>	WA	\$209,672	Vice Present	\$22,434	<b>\$20,802</b>	2024
<a href="#">Equine Rescue League Foundation Inc</a>	VA	\$202,094	Vice President	\$11,700	<b>\$12,046</b>	2023
<a href="#">Puppy Hill Farm Animal Rescue Inc</a>	FL	\$202,073	Executive Director	\$46,827	<b>\$45,560</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Ark Rescue Rehab And Foster</a>	MS	\$210,046	Kennel Tech	\$33,347	<b>\$38,466</b>	2024
<a href="#">Panama City Beach</a>	FL	\$201,772	President	\$15,457	<b>\$15,039</b>	2024
<a href="#">Northern Lakes Rescue</a>	MN	\$210,094	President	\$24,259	<b>\$25,560</b>	2023
<a href="#">Pawsitive Alliance</a>	WA	\$201,555	Executive Director	\$32,227	<b>\$30,765</b>	2023
<a href="#">Shaw Pit Bull Rescue</a>	MS	\$210,527	Employee	\$15,779	<b>\$18,739</b>	2023
<a href="#">Gabby's Animal Rescue Inc</a>	CA	\$210,765	President	\$41,600	<b>\$38,303</b>	2023
<a href="#">Tazzy Animal Rescue Fund Inc</a>	CA	\$210,832	Ceo	\$27,135	<b>\$24,267</b>	2024
<a href="#">Animals First Aid Nfp</a>	IL	\$211,091	President	\$7,358	<b>\$7,492</b>	2024
<a href="#">Vicksburg-warren Humane Society</a>	MS	\$211,204	President	\$45,000	<b>\$51,907</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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	272 organizations. Compensation range \$1,440–\$598,632; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$205,932); for reference, expenses \$259,285 and assets \$146,270.
ROLE MATCH	Andrea Cerqua, reported title <i>"VICE PRESIDENT"</i> , benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 7 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	4 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	4 <sup>th</sup>
Reportable pay only (column D), adjusted	5 <sup>th</sup>
All sources (D + E + F), adjusted	3 <sup>rd</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 (Andrea Cerqua) 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 272 similarly situated organizations (Same NTEE sector (D20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,858 is reasonable (approximately the 4<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.