

Childrens Therapy Clinic

Executive Director / CEO

EIN 550376118

WV · NTEE E50Z

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Valicia Leary, Executive Director / CEO** (\$51,325) against **every comparable organization** that fit the selection criteria — **61** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **61st** percentile of comparable organizations

within the typical range

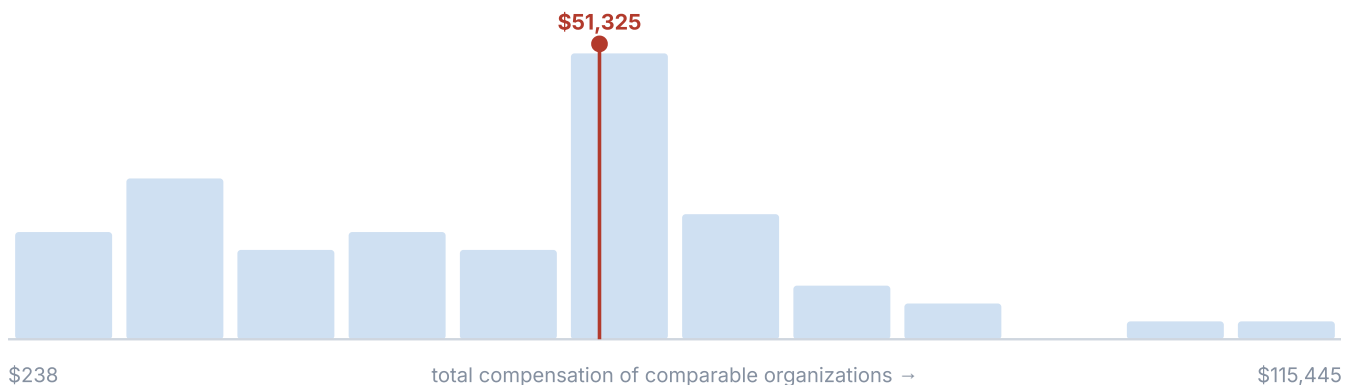
Benchmarked executive: Valicia Leary — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E50Z).
BUDGET	Total revenue between \$188,600 and \$422,241 — 0.67x to 1.50x the subject's \$281,494 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (E50), nationwide + budget 0.67–1.5x revenue.

61 organizations qualified on sector, size, and geography → **61** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,298	\$20,305	\$46,782	\$56,459	\$69,270	\$51,325
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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 WV 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
Watch Us Farm Inc	IN	\$281,604	Executive Director	\$13,000	\$12,298	2024
Genuine Animate Navigate Assist Succeed	CA	\$281,355	Executive Director	\$77,542	\$61,841	2023
Camelot Therapeutic Horsemanship Inc	AZ	\$281,224	President	\$80,291	\$69,270	2024
Center For Adaptive Riding	NV	\$280,867	Former Executive Director	\$10,500	\$9,442	2024
Rascal Rodeo	WA	\$287,600	Executive Director	\$76,664	\$61,574	2024
Willow Creek Ranch Inc	WI	\$287,616	Executive Director	\$32,261	\$30,224	2024
Boise Services Group Inc	ID	\$287,658	President	\$65,828	\$62,820	2024
Manes And Motions Therapeutic Riding	CT	\$291,123	President & Ceo	\$19,923	\$16,757	2024
Healing Reins Of Kentucky Inc	KY	\$271,770	Director	\$14,095	\$13,585	2024
Grow Pediatric Therapy Services	MO	\$291,608	Secretary	\$250	\$238	2024
Wilderwood Equine Therapy	NM	\$263,853	Executive Di	\$81,625	\$78,757	2024
Central New York Regional Emergency	NY	\$261,182	Excutive Director	\$90,934	\$71,813	2025
Willowind Therapeutic Riding Center Inc	ME	\$303,502	Executive Director	\$94,308	\$84,715	2024
Stable Friendships Foundation Inc	NY	\$258,980	Vice President	\$21,000	\$17,024	2024
Help Me Grow Pediatric Rehab Services	NH	\$256,370	Executive Director	\$22,500	\$18,637	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
School Of Service	MO	\$310,410	Executive Director	\$39,046	\$38,195	2023
Gestalt Training Institute Of Philadelphia Inc	PA	\$252,225	Ex. Director Until 1/20/23	\$61,300	\$56,459	2023
Hopewell Ranch Inc	MI	\$251,146	Executive Di	\$21,300	\$20,305	2023
Heartstrides Therapeutic Riding	WA	\$251,000	Founding Director	\$60,625	\$48,692	2024
Form5 Prosthetics Inc	OH	\$314,173	Founder/ Ceo	\$55,000	\$52,258	2024
Adaptive Physical Education	CA	\$246,621	Vice President	\$62,388	\$48,328	2024
Berkeley Acupuncture Project Of Ca	CA	\$316,423	President	\$54,937	\$42,556	2024
Two Bear Therapeutic Riding Center Inc	MT	\$317,556	Executive Dir.	\$55,000	\$54,756	2023
New Hope Equine Assisted Therapy	TX	\$320,848	Executive Dir.	\$36,279	\$31,716	2025
Community Supported Acupuncture	KY	\$323,981	Executive Director	\$74,150	\$71,466	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WV 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 WV 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 **61** organizations. Compensation range \$238–\$115,445; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$281,494); for reference, expenses \$287,122 and assets \$393,278.

ROLE MATCH	Valicia Leary, reported title " <i>EXECUTIVE DIRECTOR</i> ", 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	61st
Total compensation (D + F), as reported (no adjustments)	48th
Reportable pay only (column D), adjusted	61st
All sources (D + E + F), adjusted	52nd

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 (Valicia Leary) 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 61 similarly situated organizations (Same NTEE sector (E50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$51,325 is reasonable (approximately the 61st 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.