

Logan County Child Advocacy Center

Executive Director / CEO

EIN 562624985

WV · NTEE I01

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Rebecca Cook, Executive Director / CEO** (\$26,000) against **every comparable organization** that fit the selection criteria — **526** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **12th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Rebecca Cook — reported title "DIRECTOR", 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 (I01).
BUDGET	Total revenue between \$204,580 and \$458,016 — 0.67x to 1.50x the subject's \$305,344 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (I), nationwide + budget 0.67–1.5x revenue.

526 organizations qualified on sector, size, and geography → **526** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$22,722	\$39,919	\$56,314	\$74,279	\$92,696	\$26,000
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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
Casa Of East Central Wisconsin	WI	\$305,316	Director	\$76,951	\$72,094	2024
Celebrate Children Foundation	WI	\$305,214	Executive Director	\$29,353	\$27,500	2024
Inheritance Adoptions	TX	\$304,960	Executive Director	\$87,313	\$78,351	2024
South Apopka Properties Inc	FL	\$306,258	Executive Di	\$180,000	\$147,783	2025
Grace House Inc	TX	\$306,287	Executive Director	\$85,715	\$76,918	2024
Connect Immigration	CO	\$306,327	Executive Director	\$87,000	\$74,837	2024
Chicago Bible Society	IL	\$304,334	Executive Director	\$56,500	\$51,301	2023
R-3 Restorations	KY	\$303,947	Executive Di	\$77,809	\$77,207	2023
Warrick County Casa Inc	IN	\$307,706	Director	\$62,203	\$60,584	2023
Released	FL	\$307,763	Executive Director	\$20,142	\$16,537	2025
Unsilenced Project Inc	CA	\$302,540	President	\$38,640	\$30,816	2023
Tarrant County Bar Foundation	TX	\$302,453	Sec/exec Dir	\$3,345	\$3,002	2024
Sheris House Of Hope Inc	NM	\$302,285	Executive Director	\$21,926	\$21,156	2024
Grace Campus	TX	\$308,541	Executive Director	\$62,750	\$56,310	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Changing The Health Of Adolescents Impacting The Nation Reaction Inc	CA	\$308,759	Ceo	\$19,600	\$16,272	2022
North Alabama Court Referral	AL	\$301,657	Exec Dir	\$123,820	\$120,001	2024
Citizen Dispute Resolution Services Inc	MI	\$309,176	Executive Dir.	\$69,451	\$64,307	2024
Arizona Crime Victim Rights Law Group	AZ	\$301,434	Executive Dir.	\$78,125	\$67,402	2024
Servicios Legales Comunitarios Inc	PR	\$309,343	Chief Operating Officer	\$68,151	\$66,196	2024
Tyler's Justice Center For Children	IL	\$301,104	Executive Director	\$48,351	\$42,643	2024
Phoenix Rising Transitions	OR	\$309,798	Executive Director	\$55,274	\$47,408	2023
Northern California Tribal Court Coalition	CA	\$309,849	Executive Director	\$77,069	\$59,700	2024
Edu4life	AZ	\$300,636	Chief Executive Officer	\$65,943	\$56,892	2024
Skillful Living Center Inc	TX	\$300,351	Chief Executive Office	\$85,000	\$76,275	2024
A Caring Place Child	OH	\$310,505	Executive Di	\$52,192	\$51,055	2023

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	526 organizations. Compensation range \$388–\$364,960; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$305,344); for reference, expenses \$318,213 and assets \$203,194.
ROLE MATCH	Rebecca Cook, reported title " <i>DIRECTOR</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	25 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	17 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	12 th
Total compensation (D + F), as reported (no adjustments)	10 th
Reportable pay only (column D), adjusted	15 th
All sources (D + E + F), adjusted	10 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 (Rebecca Cook) 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 526 similarly situated organizations (Same NTEE major group (I), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$26,000 is reasonable (approximately the 12th 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.