

Russell County Child Advocacy Ctr

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Lynn Hammock, Executive Director / CEO** (\$88,076) against **every comparable organization** that fit the selection criteria — **71** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **90th** percentile of comparable organizations within the typical range

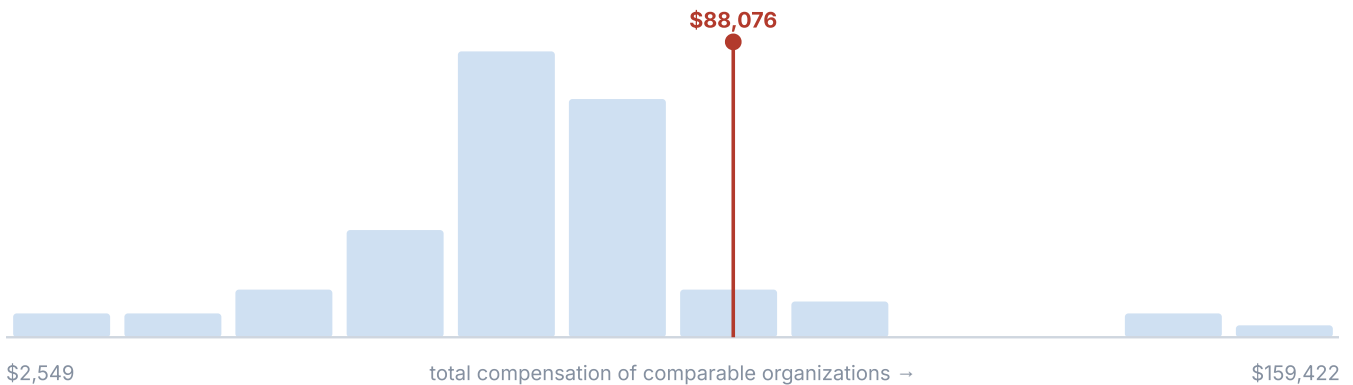
Benchmarked executive: Lynn Hammock — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (I72).
BUDGET	Total revenue between \$287,283 and \$643,173 — 0.67x to 1.50x the subject's \$428,782 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (I72), nationwide + budget 0.67–1.5x revenue.

71 organizations qualified on sector, size, and geography → **71** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$40,759	\$55,114	\$64,833	\$74,310	\$85,188	\$88,076
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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 AL 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
Operation Sandcastle Inc	FL	\$426,271	Officer & President	\$158,103	\$133,537	2024
Imperial County Child Abuse	CA	\$431,490	Executive Director	\$62,010	\$48,142	2024
Exchange Club Family Skills Center	AL	\$432,917	Executive Dir.	\$61,739	\$59,968	2024
Exchange Club Center For The Prevention	NC	\$435,548	Executive Dir.	\$63,212	\$58,723	2024
Tree Top Child Advocacy Center	CO	\$438,615	Executive Director	\$82,531	\$71,151	2024
Childrens Advocacy Center Of	IL	\$439,994	Executive Direc	\$77,214	\$66,491	2025
Parent Aid - Child Abuse Prevention Center	AZ	\$417,068	Executive Director	\$67,893	\$57,191	2025
Friends Of Alameda County Casa Inc	CA	\$412,979	Executive Dir.	\$95,700	\$74,297	2024
Child Abuse & Beyond Inc	TX	\$411,249	Executive Di	\$152,900	\$137,512	2024
Voices For Children Of Broward County	FL	\$407,923	President & Ceo	\$90,720	\$76,623	2024
Maryland Children's Alliance Inc	MD	\$405,449	Executive Director	\$104,893	\$90,773	2023
Kids Free To Grow	ME	\$404,403	Executive Director	\$43,293	\$37,971	2025
Kukui Children's Foundation	HI	\$402,586	Executive Director	\$60,000	\$49,724	2023
Family Safety Network Inc	ID	\$458,468	Executive Di	\$70,565	\$67,491	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Morgan County Child Advocacy Center	AL	\$459,353	Executive Di	\$65,650	\$65,650	2023
Shining Star Children's Advocacy	IL	\$397,432	Executive Di	\$73,348	\$64,833	2024
Healthy Kids A Family Resource Network	ME	\$395,444	Executive Director	\$71,352	\$64,237	2024
Building Hope Today Inc	ID	\$386,410	Executive Dir.	\$98,917	\$94,607	2024
Prevent Child Abuse Gordon County Inc	GA	\$471,959	Exec. Director	\$69,599	\$62,918	2024
Kidpower Of Colorado Inc	CO	\$474,224	Executive Director	\$75,229	\$66,771	2023
Marion County Child Advocacy Center	WV	\$381,928	Executive Director	\$56,971	\$57,098	2023
Kidsafe Collaborative Inc	VT	\$379,951	Executive Director	\$79,700	\$70,265	2025
Molokai Child Abuse Prevention Path	HI	\$379,872	Executive Di	\$85,629	\$68,927	2024
Casa Of The Northern Bluegrass Region Inc	KY	\$489,238	Executive Director	\$84,836	\$84,367	2023
Cambria County Child Advocacy	PA	\$365,235	Executive Di	\$74,026	\$68,332	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL 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 AL 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 71 organizations. Compensation range \$2,549–\$159,422; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$428,782); for reference, expenses \$426,452 and assets \$580,896.
ROLE MATCH	Lynn Hammock, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers 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	90 th
Total compensation (D + F), as reported (no adjustments)	83 rd
Reportable pay only (column D), adjusted	87 th
All sources (D + E + F), adjusted	87 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 (Lynn Hammock) 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 71 similarly situated organizations (Same NTEE sector (I72), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$88,076 is reasonable (approximately the 90th 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.