

Bell County Senior Citizens

Executive Director / CEO

EIN 610860111

KY · NTEE P81Z

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Carolyn Mason, Executive Director / CEO** (\$39,960) against **every comparable organization** that fit the selection criteria — **150** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **23rd** percentile of comparable organizations below the typical range for comparable organizations

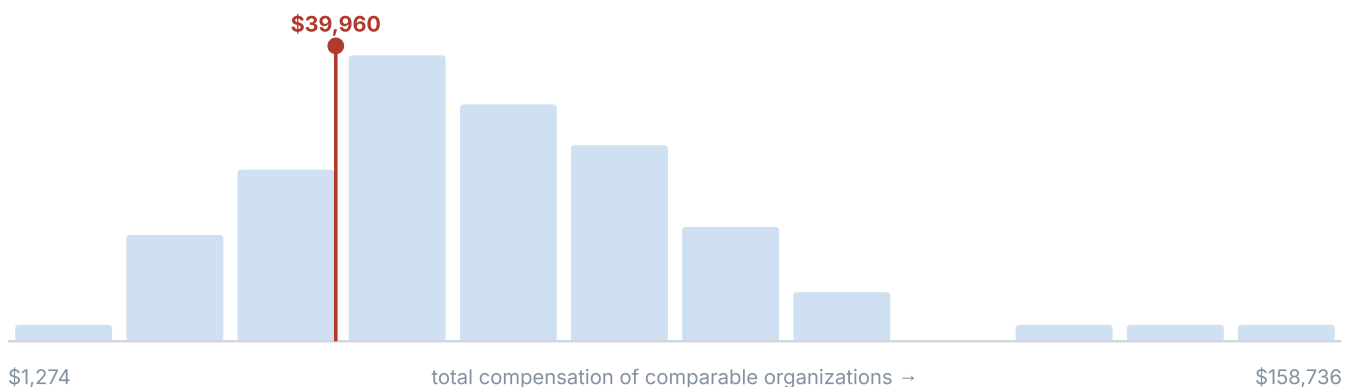
Benchmarked executive: Carolyn Mason — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P81Z).
BUDGET	Total revenue between \$318,956 and \$714,082 — 0.67x to 1.50x the subject's \$476,055 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P81), nationwide + budget 0.67–1.5x revenue.

150 organizations qualified on sector, size, and geography → **150** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$28,326	\$41,251	\$55,054	\$72,922	\$88,551	\$39,960
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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 KY 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
Oxford Senior Center Inc	PA	\$475,631	Executive Di	\$92,169	\$85,552	2025
Meridian Area Senior Citizens	ID	\$477,088	Center Director	\$79,940	\$81,247	2024
Project Concern Inc	KS	\$472,106	Executive Director	\$52,949	\$54,652	2024
Covenant Place Foundation	MO	\$470,877	President And Ceo	\$17,274	\$17,480	2024
Kennett Area Senior Center Inc	PA	\$481,912	Executive Di	\$80,000	\$74,256	2025
Ashland County Aging Unit	WI	\$483,070	Executive Di	\$45,000	\$46,227	2023
Claiborne Voluntary Council On Aging Inc	LA	\$483,767	Executive Director	\$47,840	\$50,329	2024
Murphys Senior Center	CA	\$467,574	Schetzline	\$35,631	\$29,396	2024
Broken Arrow Seniors Inc	OK	\$486,051	Executive Dir.	\$76,536	\$82,896	2023
Inter-church Council Of Greater	MA	\$464,599	Director	\$87,721	\$75,312	2024
Madison County Elderly Services Inc	IA	\$464,189	Executive Director	\$66,893	\$68,174	2025
Silver Lake Annex Multi-purpose Community Center	RI	\$491,278	Board Member	\$23,887	\$21,883	2024
Cowley County Council On Aging Inc	KS	\$460,126	Previous Executive Director	\$60,442	\$64,229	2023
Friends Of Estacada Community Center Inc	OR	\$493,163	Director	\$35,220	\$31,249	2024
Jewish Older Adult Services	NJ	\$493,781	Executive Di	\$78,072	\$66,598	2024
Westerly Senior Citizens Center	RI	\$494,316	Executive Di	\$81,782	\$72,991	2025
Franklin County Senior Citizens	AR	\$456,639	Executive Director	\$33,636	\$36,123	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Golden Age Council Inc	CO	\$456,624	Executive Director	\$17,275	\$16,294	2023
Holbrook Senior Citizens Association	AZ	\$495,796	Acting Ex Dir	\$48,706	\$43,599	2025
Brooks Senior Center	NY	\$496,084	Program Director	\$90,453	\$78,091	2024
Marion County Council On Aging	SC	\$496,417	Executive Director	\$49,395	\$49,233	2024
Cadre Inc Communities Aligned For	GA	\$496,889	Executive Dir.	\$74,491	\$71,560	2024
Verde Valley Senior Citizens	AZ	\$499,693	Executive Di	\$71,416	\$67,558	2023
Maumee Seniors Inc	OH	\$452,262	Exc. Director	\$64,836	\$65,609	2024
Senior Center Of Elk Grove Inc	CA	\$450,167	Executive Dir.	\$57,011	\$47,033	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KY cost of living and 2025 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 KY 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	150 organizations. Compensation range \$1,274–\$158,736; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$476,055); for reference, expenses \$408,036 and assets \$318,319.
ROLE MATCH	Carolyn Mason, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 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	23 rd
Total compensation (D + F), as reported (no adjustments)	21 st
Reportable pay only (column D), adjusted	23 rd
All sources (D + E + F), adjusted	19 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 (Carolyn Mason) 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 150 similarly situated organizations (Same NTEE sector (P81), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,960 is reasonable (approximately the 23rd 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.