

Alabama Public Health Association Inc

Executive Director / CEO

EIN 630937081
 AL · NTEE E70Z
 FY ending 2024-05-31
 June 9, 2026

This analysis benchmarks the total compensation of **Shelia Puckett, Executive Director / CEO** (\$9,176) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **14th** percentile of comparable organizations below the typical range for comparable organizations

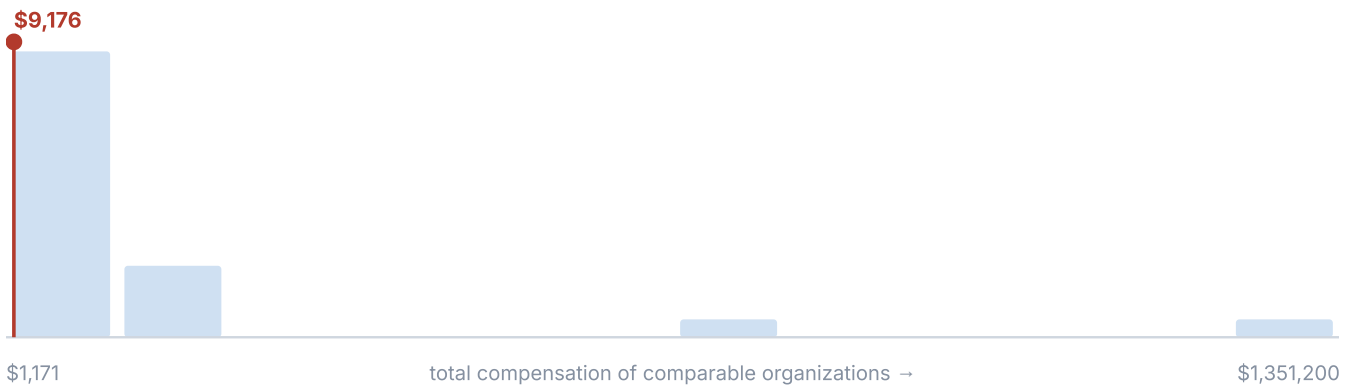
Benchmarked executive: Shelia Puckett — reported title “PAST EXECUTIVE DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E70Z).
BUDGET	Total revenue between \$6,521 and \$14,601 — 0.67x to 1.50x the subject's \$9,734 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (E), nationwide + budget 0.67–1.5x revenue.

22 organizations qualified on sector, size, and geography → **22** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,555	\$15,030	\$25,327	\$131,212	\$168,579	\$9,176
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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
Beaumont Medical Transportation	MI	\$10,071	Ceo	\$1,373,681	\$1,351,200	2023
Loretto Hospital Foundation	IL	\$10,181	President	\$84,361	\$79,037	2023
Plains Medical Foundation	TX	\$9,267	Ceo	\$25,388	\$23,507	2024
Manor Care Of Lacey Wa Association	OH	\$10,288	Ceo	\$14,012	\$13,737	2024
Barber Services Systems Inc	PA	\$10,500	President/ceo	\$14,164	\$13,460	2023
Sk Therapy Associates Inc	TN	\$10,557	Executive Di	\$23,746	\$23,104	2024
Illinois Valley Community Hospital	IL	\$10,912	Chair/president & Ceo	\$67,008	\$60,978	2024
Bering Omega Community Health Services	TX	\$8,453	President/ceo	\$19,835	\$18,908	2023
Los Angeles Free Clinic Hollywood Center	CA	\$11,197	Chief Executive Officer	\$15,662	\$12,889	2023
Pendleton Emergency Ambulance	IN	\$11,198	Treasurer	\$1,200	\$1,171	2024
University Medical Services Foundation	KY	\$8,002	President	\$6,800	\$6,962	2023
University Physicians Group Inc	KY	\$8,000	Chairman	\$803,217	\$778,190	2025
The Harbor Lights Foundation Inc	NY	\$11,487	Dir Of Ed &	\$39,173	\$33,733	2023
Carilion Biomedical Institute	VA	\$7,870	Director	\$167,911	\$150,069	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Connected Care Of Southeastern	MA	\$12,045	President & Ceo	\$183,307	\$152,473	2024
Heritage Care Connection Inc	KY	\$7,037	Executive Director	\$21,312	\$21,194	2024
St Joseph'scandler Health System	GA	\$6,949	President &	\$28,189	\$27,011	2023
St Barnabas Community Enterprises Inc	NY	\$6,884	President & Ceo	\$27,455	\$23,643	2023
Meaningful Autistic Resources For Kids Mark	LA	\$6,762	President	\$1,282	\$1,345	2023
Covenant Aco Inc	WA	\$6,591	Ceo	\$205,579	\$170,369	2024
Hospice Care In Westchester And Putnam Inc	NY	\$13,008	Ceo	\$70,612	\$60,807	2023
The Osluv Project	MN	\$14,432	Secretary/exec Director	\$162,474	\$148,604	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL 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 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 22 organizations. Compensation range \$1,171–\$1,351,200; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$9,734); for reference, expenses \$36,333 and assets \$182,874. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Shelia Puckett, reported title <i>"PAST EXECUTIVE 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	17 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	14 th
Total compensation (D + F), as reported (no adjustments)	14 th
Reportable pay only (column D), adjusted	86 th
All sources (D + E + F), adjusted	9 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 (Shelia Puckett) 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 22 similarly situated organizations (Same NTEE major group (E), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,176 is reasonable (approximately the 14th 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.