

Stuart Main Street Assoc Inc

Executive Director / CEO

EIN 650026868

FL · NTEE S200

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Candace Callahan, Executive Director / CEO** (\$66,090) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **40th** percentile of comparable organizations within the typical range

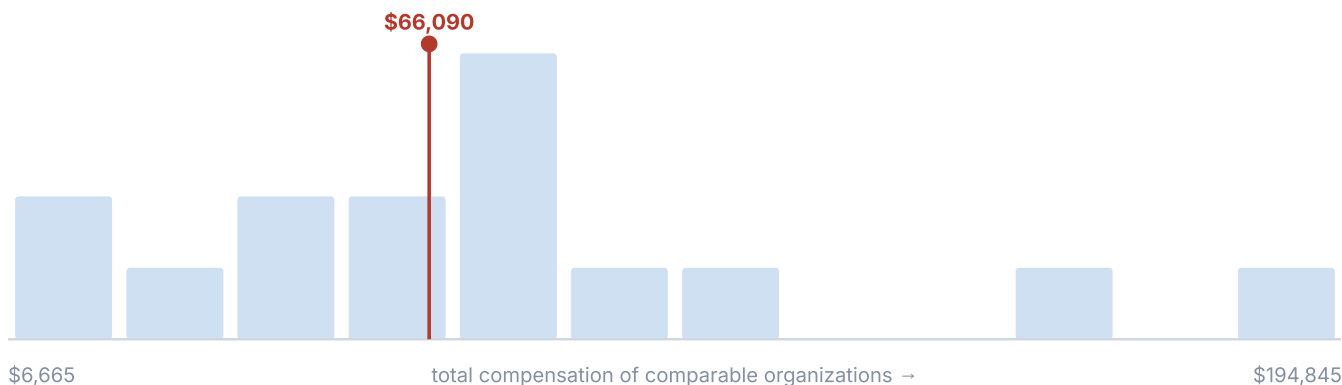
Benchmarked executive: Candace Callahan — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S200).
BUDGET	Total revenue between \$268,727 and \$601,629 — 0.67x to 1.50x the subject's \$401,086 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S20) + FL + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography → **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$23,836	\$49,825	\$70,276	\$85,884	\$139,798	\$66,090
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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 FL 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
Star-tec Enterprises Inc	FL	\$410,918	President Ceo	\$200,000	\$194,845	2025
79th Street Corridor Neighborhood Initiative Inc	FL	\$380,551	Executive Director	\$51,054	\$51,054	2024
Fw4k Enterprise Inc	FL	\$452,226	Executive Director	\$72,000	\$72,000	2024
Main Street Deland Association Inc	FL	\$348,394	Executive Director	\$48,596	\$48,596	2024
Miami Childrens Initiative Inc	FL	\$341,089	President Ceo	\$110,434	\$113,696	2023
St Jude Great Commission Community Development Cor	FL	\$340,550	Pceo	\$16,322	\$16,322	2024
Northend Rise Inc	FL	\$327,715	Executive Director (Former)	\$152,690	\$157,200	2023
Ormond Main Street Inc	FL	\$493,251	Executive Director	\$70,276	\$70,276	2024
Crime Stoppers Of Northeast Florida	FL	\$307,480	Executive Di	\$67,465	\$67,465	2024
Amigos En Cristo Inc	FL	\$305,295	Ceo	\$65,167	\$65,167	2024
Tooley Comm Development Group Inc	FL	\$296,089	Chairman	\$70,000	\$72,068	2023
United For A Good Cause Inc	FL	\$526,664	Executive Director	\$34,100	\$35,107	2023
Gator Bowl Sports Events Inc	FL	\$546,570	President/ceo	\$6,665	\$6,665	2024
Sbc Community Development Corporation Of Richmond Heights	FL	\$567,504	Executive Director	\$85,000	\$85,000	2024
Florida Economic Consortium Inc	FL	\$589,740	President	\$89,063	\$86,767	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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	15 organizations. Compensation range \$6,665–\$194,845; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$401,086); for reference, expenses \$443,282 and assets \$105,976.
ROLE MATCH	Candace Callahan, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	40 th
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	40 th
All sources (D + E + F), adjusted	33 rd

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 (Candace Callahan) 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 15 similarly situated organizations (Same NTEE sector (S20) + FL + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$66,090 is reasonable (approximately the 40th 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.