

Hogares Rafaela Ybarra Urb San Jose Embalse

Executive Director / CEO

EIN 660353899

PR · NTEE O50

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Sister Elena Crespo, Executive Director / CEO** (\$21,930) against **every comparable organization** that fit the selection criteria — **499** 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**

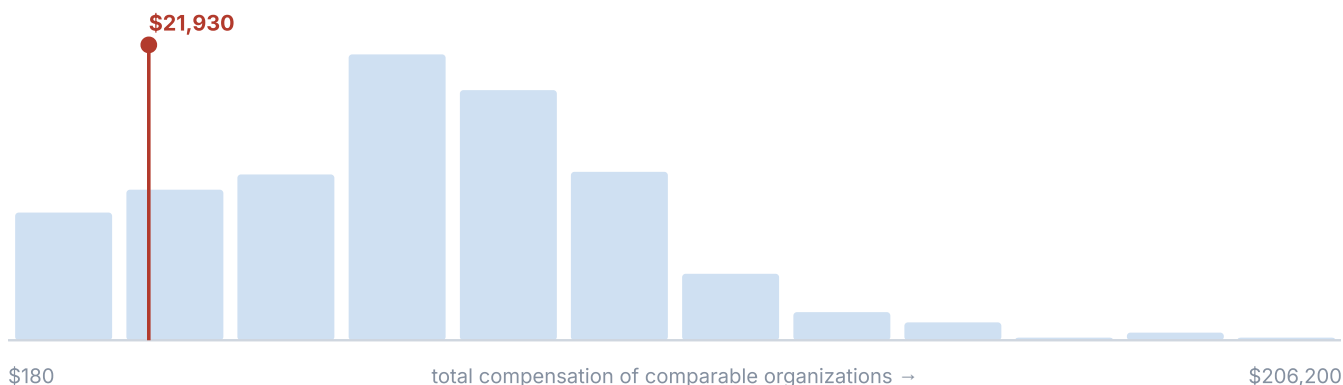
Benchmarked executive: Sister Elena Crespo — reported title "Executive Director", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O50).
BUDGET	Total revenue between \$261,602 and \$585,678 — 0.67× to 1.50× the subject's \$390,452 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O50), nationwide + budget 0.67–1.5× revenue.

499 organizations qualified on sector, size, and geography → **499** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,367 10TH	\$39,186 25TH	\$63,090 MEDIAN	\$83,788 75TH	\$102,498 90TH	\$21,930 THIS ORG · 12TH
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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); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Learning Institute For Family	NJ	\$390,619	Director	\$60,100	\$60,100	2023
The Konnection	MI	\$389,902	Executive Director	\$55,000	\$53,422	2024
Tibyan Community Center	MN	\$391,182	Chairman	\$36,000	\$36,000	2023
Girls On The Run Of Westsound	WA	\$391,554	Executive Director	\$75,100	\$72,945	2024
Fundacion Mayaguez 2010 Inc	PR	\$391,579	Director	\$27,000	\$27,000	2023
Acts li Ministry For Teens	MI	\$388,694	President	\$66,077	\$66,077	2023
Mosaic Family Zone	OH	\$392,488	Executive Dir.	\$42,739	\$41,513	2024
90 Plus Project	WA	\$392,534	Executive Dir.	\$35,742	\$34,717	2024
Camp Schreiber Foundation	NC	\$392,534	Executive Director	\$75,000	\$75,000	2023
Reach Bridge Extended Learning Programs Inc	CA	\$388,230	President	\$93,400	\$90,720	2024
Real Leadership Obedience Victory And Excellence	TX	\$388,000	Direc	\$71,875	\$74,822	2022
U-turns Inc	FL	\$393,121	Executive Director	\$74,150	\$77,190	2022
Triad United Rowing Association	NC	\$393,200	Executive Director	\$59,085	\$55,911	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Compass Dance Academy Inc	GA	\$387,423	President	\$28,256	\$27,445	2024
Lyfe Three	NC	\$387,108	Vice President	\$53,459	\$53,459	2023
Football For Her Inc	CA	\$393,827	Executive Di	\$52,491	\$50,985	2024
Write On Sports Inc	NJ	\$394,144	Founder & Development Ambassador	\$12,400	\$12,044	2024
Family Resource Center Of Cass County Inc	MO	\$386,641	Executive Director	\$28,364	\$27,550	2024
Rejoice Project Inc	GA	\$394,763	President	\$20,000	\$19,426	2024
Pro Deo Youth Center	MO	\$385,230	Director/president/ceo Sole Member	\$66,873	\$64,954	2024
Healthy Teens Inc	FL	\$384,580	Former Treasurer	\$35,000	\$33,996	2024
Dakota Street Center Inc	OH	\$384,455	Executive Director	\$63,283	\$63,283	2023
Houseaboutit Community And Economic	AR	\$383,596	Executive Dir.	\$60,000	\$60,000	2023
Clark County Latino Youth Conference	WA	\$397,545	Executive Director	\$23,019	\$22,359	2024
Athletic Factory Inc	MI	\$397,563	Executive Di	\$83,500	\$81,104	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PR 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. 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 **499** organizations. Compensation range \$180–\$206,200; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$390,452); for reference, expenses \$463,516 and assets \$1,687,323.
ROLE MATCH	Sister Elena Crespo, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 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	12 th
Total compensation (D + F), as reported (no adjustments)	12 th
Reportable pay only (column D), adjusted	13 th
All sources (D + E + F), adjusted	12 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 (Sister Elena Crespo) 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 499 similarly situated organizations (Same NTEE sector (O50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,930 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.