

Cornerstone Outreach Center Of Amarillo Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Joe Kirkwood, Executive Director / CEO** (\$72,000) against **every comparable organization** that fit the selection criteria — **40** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53rd** percentile of comparable organizations within the typical range

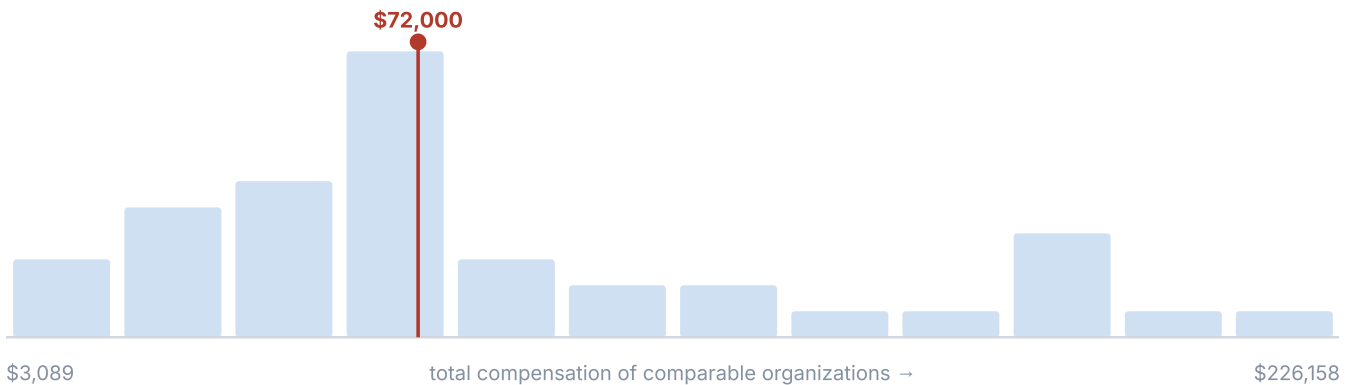
Benchmarked executive: Joe Kirkwood — reported title “Officer”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X21).
BUDGET	Total revenue between \$285,489 and \$639,156 — 0.67x to 1.50x the subject's \$426,104 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (X21) + TX + budget 0.67–1.5x revenue.

40 organizations qualified on sector, size, and geography → **40** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$29,362	\$46,080	\$70,227	\$105,990	\$176,868	\$72,000
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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 TX 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
The Tolson Group	TX	\$423,309	Director, President	\$176,093	\$176,093	2024
Elijah's Retreat Inc	TX	\$422,551	Program Director	\$46,299	\$46,299	2024
Men's Leadership Ministries	TX	\$417,981	Executive Director	\$197,600	\$197,600	2024
Northlake Hope Center	TX	\$416,480	Executive Di	\$55,000	\$55,000	2024
Shepherds' Support Inc	TX	\$437,090	Executive Director	\$116,520	\$119,962	2023
One Family Fellowshipone Nation Inc	TX	\$411,806	President	\$78,278	\$78,278	2024
The Christian Church The Old Path	TX	\$410,732	President	\$72,580	\$72,580	2024
Early Childhood Christian Network	TX	\$405,528	Executive Dir.	\$67,500	\$67,500	2024
Restoration International Inc	TX	\$405,180	President	\$58,519	\$60,247	2023
Mexico Mission Ministries Inc	TX	\$402,904	President	\$32,400	\$32,400	2024
Legacy Family Ministries	TX	\$454,850	President	\$93,908	\$96,682	2023
Mission Barnabas International	TX	\$391,748	Pres/ceo/director	\$72,120	\$72,120	2024
Jay Lowder Harvest Ministries Inc	TX	\$469,040	President	\$188,347	\$188,347	2024
Barry Wood Evangelistic Association Inc	TX	\$469,291	President	\$68,686	\$70,715	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Proclaiming The Gospel	TX	\$473,918	Vice President, Executive Assistant	\$22,130	\$22,130	2024
David Stockwell Evangelistic	TX	\$475,365	President	\$8,400	\$8,400	2024
Apt Ministries	TX	\$375,895	President	\$67,738	\$69,739	2023
Comfort House Services Inc	TX	\$480,833	Executive Director	\$79,146	\$79,146	2024
Everfree Ministries	TX	\$368,000	Ceo	\$179,600	\$179,600	2024
Federation Of Ministers And Churches Inc	TX	\$363,636	President	\$125,443	\$125,443	2024
Twin Oaks Christian Camp And Retreat Center	TX	\$353,881	Executive Director	\$72,038	\$74,166	2023
Iglesia Nueva Esperanza Viva	TX	\$512,764	Sr Pastor	\$64,800	\$66,714	2023
The Brook Ministries Inc	TX	\$331,955	Executive Dir.	\$84,000	\$84,000	2024
Thomas E Mcdaniels Ministries Inc	TX	\$326,067	President	\$42,073	\$42,073	2024
Student Discipleship Ministries	TX	\$317,544	President	\$169,000	\$169,000	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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 **40** organizations. Compensation range \$3,089–\$226,158; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$426,104); for reference, expenses \$409,712 and assets \$801,517.
ROLE MATCH	Joe Kirkwood, reported title " <i>Officer</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	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	53 rd
Total compensation (D + F), as reported (no adjustments)	55 th
Reportable pay only (column D), adjusted	65 th
All sources (D + E + F), adjusted	53 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 (Joe Kirkwood) 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 40 similarly situated organizations (Same NTEE sector (X21) + TX + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$72,000 is reasonable (approximately the 53rd 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.