

Callahan County Aging

Executive Director / CEO

This analysis benchmarks the total compensation of **Deborah Modrall, Executive Director / CEO** (\$24,000) against **every comparable organization** that fit the selection criteria — **137** 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

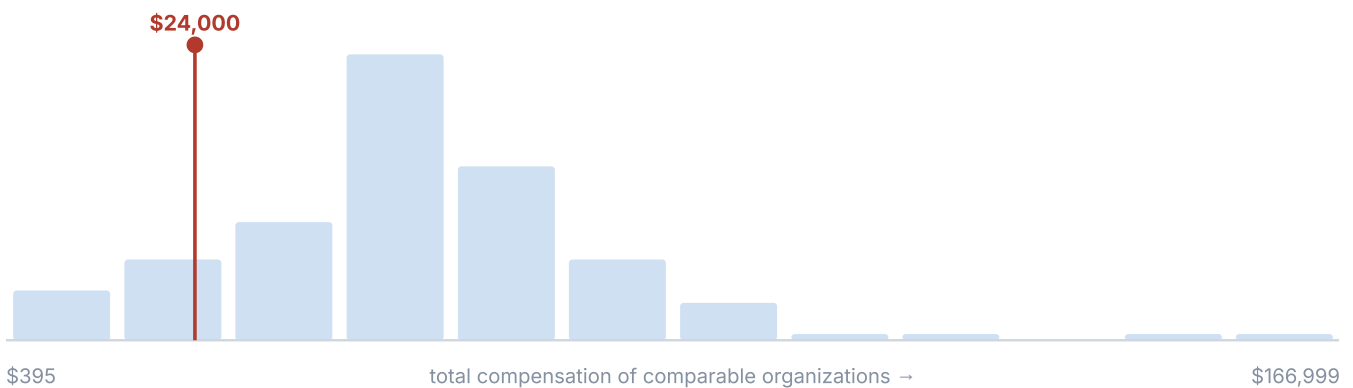
Benchmarked executive: Deborah Modrall — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P81).
BUDGET	Total revenue between \$199,621 and \$446,913 — 0.67x to 1.50x the subject's \$297,942 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P81), nationwide + budget 0.67–1.5x revenue.

137 organizations qualified on sector, size, and geography → **137** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,468	\$37,940	\$48,613	\$65,426	\$79,594	\$24,000
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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
Corbin Senior Citizens Inc	KY	\$297,677	Executive Director	\$40,574	\$43,578	2025
The Senior Agenda Coalition Of Rhode	RI	\$298,296	Executive Director	\$32,308	\$31,789	2024
Riverview Community Action Corporation	PA	\$298,319	Executive Director - Resigned	\$50,760	\$53,477	2023
Eaton Area Senior Center Inc	MI	\$298,581	Executive Director	\$75,124	\$77,516	2025
Falls Township Senior Citizens Inc	PA	\$298,591	Foundation Mgr.	\$45,630	\$48,073	2023
Silver Horizons New Mexico Inc	NM	\$297,096	Executive Dir.	\$74,380	\$82,091	2024
Martin County Senior Citizens Corporation	KY	\$296,836	Director	\$35,624	\$39,274	2024
Audrey's Angels	AZ	\$300,789	Executive Director	\$63,073	\$62,245	2024
Scott County Senior Citizens Inc	AR	\$300,874	Executive Director	\$36,500	\$42,101	2024
People Program Inc	LA	\$294,092	Executive Director	\$71,000	\$80,225	2024
Fair Park Activity Center	TN	\$293,399	Exc Director	\$45,000	\$48,538	2024
Howard County Council On Aging	TX	\$302,533	Director	\$27,500	\$28,228	2024
Senior Needs Committee Of Wells And Ogunquit	ME	\$291,770	Director At Large	\$45,797	\$47,057	2024
Connellsville Area Senior	PA	\$291,594	Executive Di	\$42,921	\$43,921	2024
Rapp At Home	VA	\$291,247	Executive Director	\$63,667	\$63,081	2024
Crescent Cities Charities Inc	MD	\$289,816	President	\$4,550	\$4,494	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Senior Citizens Council Of Madison County Inc	FL	\$306,937	Executive Director	\$47,925	\$46,199	2024
Cokeville Senior Citizen Center Inc	WY	\$288,546	Site Director	\$29,562	\$32,483	2024
Circle Of Friends Inc	PA	\$309,648	Executive Director	\$63,964	\$65,454	2024
Tipton Co Commission On Aging	TN	\$285,980	Exec Director	\$34,165	\$37,940	2023
Faribault Area Senior Citizens Inc	MN	\$284,670	Executive Di	\$70,000	\$70,976	2024
Jerome County Senior Citizens	ID	\$283,745	Executive Director	\$49,520	\$54,056	2024
Franklin County Senior Citizens Inc	ID	\$283,097	Site Manager	\$27,950	\$30,511	2024
Kearsarge Area Council On Aging Inc	NH	\$277,438	Executive Director	\$96,538	\$91,470	2024
Elderday Center	IL	\$276,559	Ceo	\$67,049	\$69,638	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 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	137 organizations. Compensation range \$395–\$166,999; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$297,942); for reference, expenses \$302,214 and assets \$68,143.
ROLE MATCH	Deborah Modrall, reported title " <i>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	7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	15 th
All sources (D + E + F), adjusted	10 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 (Deborah Modrall) 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 137 similarly situated organizations (Same NTEE sector (P81), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,000 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.