

James L West Presbyterian

Executive Director / CEO

EIN 752967586

TX · NTEE D11

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Cheryl Harding, Executive Director / CEO** (\$30,063) against **every comparable organization** that fit the selection criteria — **435** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **46th** percentile of comparable organizations within the typical range

Benchmarked executive: Cheryl Harding — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (D11).
BUDGET	Total revenue between \$143,085 and \$320,340 — 0.67x to 1.50x the subject's \$213,560 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (D), nationwide + budget 0.67–1.5x revenue.

435 organizations qualified on sector, size, and geography → **435** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,597	\$17,926	\$33,000	\$53,756	\$72,802	\$30,063
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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
Fishamerica Foundation	VA	\$213,944	President	\$50,208	\$47,073	2024
Merritt Island Wildlife	FL	\$214,153	Executive Di	\$1,609	\$1,468	2024
All Creatures Loving Care Inc	FL	\$212,804	President	\$1,000	\$912	2024
Sea Turtle Recovery Inc	NJ	\$214,432	Co-executive Officer	\$47,600	\$41,267	2024
Nmdog Inc	NM	\$212,517	President	\$19,900	\$20,783	2024
Great Pyrenees Rescue Society Inc	TX	\$214,729	Director	\$33,000	\$33,000	2023
Second Chance For Homeless Pets	UT	\$215,040	Executive Director	\$45,100	\$44,820	2024
Foundation For North American Wild	MT	\$215,222	Executive Di	\$25,002	\$26,942	2023
Wisconsin Big Cat Rescue Education Center Inc	WI	\$215,665	Treasurer	\$8,663	\$9,045	2023
Vicksburg-warren Humane Society	MS	\$211,204	President	\$45,000	\$48,666	2024
Animals First Aid Nfp	IL	\$211,091	President	\$7,358	\$7,024	2024
Tazzy Animal Rescue Fund Inc	CA	\$210,832	Ceo	\$27,135	\$22,752	2024
Gabby's Animal Rescue Inc	CA	\$210,765	President	\$41,600	\$35,910	2023
Nowzad Dogs Nfp	TX	\$216,388	President	\$55,254	\$53,669	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
National Walking Horse Association	PA	\$216,467	Director	\$2,100	\$2,034	2024
Shaw Pit Bull Rescue	MS	\$210,527	Employee	\$15,779	\$17,568	2023
Southern Hope Animal Rescue & Education	NC	\$216,858	President	\$16,800	\$16,856	2024
South Carolina Wildlife Partnership	SC	\$210,253	Executive Director	\$85,116	\$88,769	2023
Northern Lakes Rescue	MN	\$210,094	President	\$24,259	\$23,963	2023
Ark Rescue Rehab And Foster	MS	\$210,046	Kennel Tech	\$33,347	\$36,063	2024
Stealing Hearts Rescue Inc	AZ	\$217,211	President	\$32,885	\$31,616	2023
Pax Fauna	CO	\$217,386	Board Member At Large	\$53,709	\$50,007	2024
Critters Pet Rescue Foundation	WA	\$209,672	Vice Present	\$22,434	\$19,503	2024
Diggity Dogs Services Dogs Inc	MA	\$217,457	President/treasurer/clerk	\$122,699	\$107,063	2024
Triangle Vegfest Inc	NC	\$209,509	Executive Director	\$30,744	\$31,757	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 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. 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 **435** organizations. Compensation range \$619–\$561,248; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$213,560); for reference, expenses \$484,164 and assets \$5,276,677. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Cheryl Harding, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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	46 th
Total compensation (D + F), as reported (no adjustments)	44 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	99 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 (Cheryl Harding) 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 435 similarly situated organizations (Same NTEE major group (D), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,063 is reasonable (approximately the 46th 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.