

Circus And Traveling Shows Retirement Project Inc

Executive Director / CEO

EIN 800028089

FL · NTEE L22

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lee Stevens, Executive Director / CEO** (\$33,160) against **every comparable organization** that fit the selection criteria — **26** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **54th** percentile of comparable organizations within the typical range

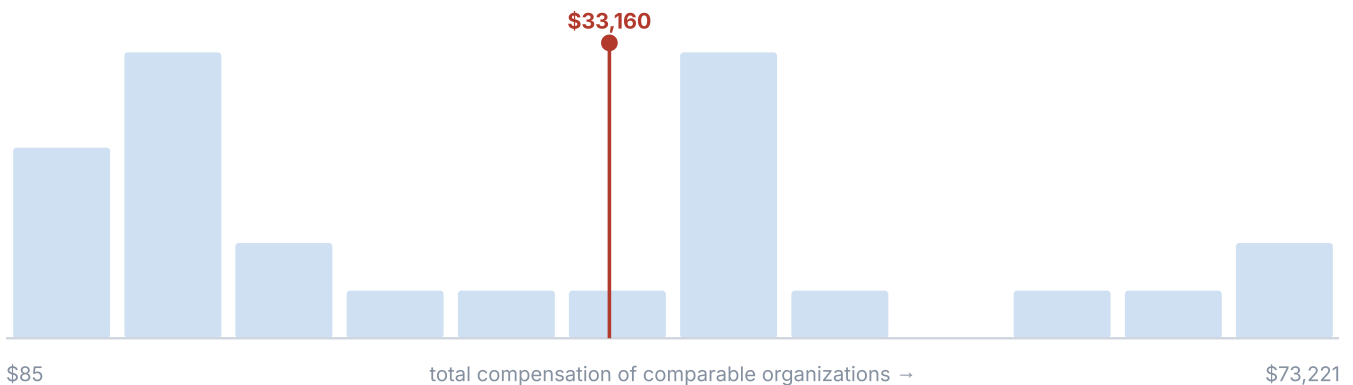
Benchmarked executive: Lee Stevens — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

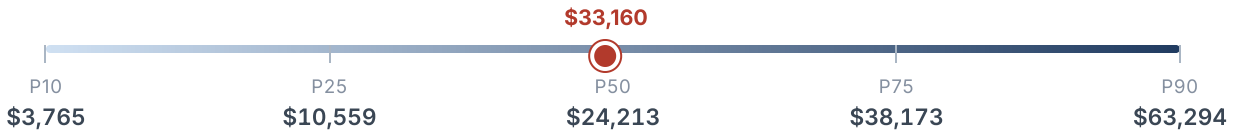
SECTOR	Organizations sharing the subject's NTEE classification (L22).
BUDGET	Total revenue between \$43,769 and \$97,990 — 0.67x to 1.50x the subject's \$65,327 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L22), nationwide + budget 0.67–1.5x revenue.

26 organizations qualified on sector, size, and geography → **26** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,765 10TH	\$10,559 25TH	\$24,213 MEDIAN	\$38,173 75TH	\$63,294 90TH	\$33,160 THIS ORG · 54TH
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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
The Hills At Cortland Ridge	WI	\$65,337	Ceo	\$32,070	\$35,652	2023
Abilities At English Park Inc	FL	\$63,084	President/ceo	\$38,173	\$38,173	2023
Roseland Place Inc Nfp	CO	\$61,985	President	\$11,727	\$11,970	2023
Prairie Inn Corporation	ND	\$70,068	Executive Director	\$8,865	\$10,356	2023
Mermentau Elderly Housing	FL	\$59,784	Vice Preside	\$75,384	\$73,221	2024
East View Villa Inc	KS	\$71,255	Ceo	\$2,885	\$3,222	2024
Abilities At Eagle's Nest Inc	FL	\$72,042	President/ceo	\$38,173	\$38,173	2023
Frankford Elderly Housing Corporation	MO	\$74,027	Vice President	\$2,208	\$2,418	2024
Loretta Village Housing li Inc	MD	\$75,094	Board Member	\$11,222	\$11,168	2023
Manor Care Of Spokane Wa Association	OH	\$54,489	Ceo	\$14,012	\$15,345	2024
Passavant Memorial Homes li Inc	PA	\$52,241	Ceo & President	\$36,502	\$37,637	2024
Aultman Home For Aged Women Inc	OH	\$78,667	Executive Director	\$77	\$85	2024
18 W Read St Inc	MD	\$79,128	Executive Director	\$4,329	\$4,308	2023
Lss Housing Eau Claire Inc	WI	\$79,474	President	\$40,683	\$43,930	2024
Lutheran Development Corporation	OH	\$80,205	President/ce	\$54,426	\$59,603	2024
Mosaic Illinois Housing I	NE	\$48,978	President	\$32,929	\$37,701	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Abilities At San Juan Ii Inc	FL	\$83,482	President/ceo	\$38,173	\$38,173	2023
Jones Manor On The Sound	NY	\$83,605	Executive Director	\$12,000	\$11,543	2023
Arc Apartments Inc	NY	\$88,907	Ceo	\$69,638	\$66,985	2023
Manor Care Of Tacoma Wa Association	OH	\$90,124	Ceo	\$14,012	\$15,345	2024
Faith Residence Apartments Inc	MN	\$91,636	President &	\$21,403	\$21,866	2024
Mohn Street Accessible Housinginc	PA	\$92,206	President	\$35,818	\$38,022	2023
Senior Homes Of Colorado	CO	\$92,951	Executive Dir.	\$72,616	\$71,994	2024
Mckee Street Apartments Inc	MO	\$93,336	President	\$7,448	\$8,156	2024
Elim Senior Housing Inc	OH	\$95,392	Director/president	\$24,254	\$26,560	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 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 26 organizations. Compensation range \$85–\$73,221; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$65,327); for reference, expenses \$92,094 and assets \$765,870. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Lee Stevens, reported title *"EXECUTIVE DIRECTOR"*, benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 23 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	54 th
Total compensation (D + F), as reported (no adjustments)	62 nd
Reportable pay only (column D), adjusted	96 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 (Lee Stevens) 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 26 similarly situated organizations (Same NTEE sector (L22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$33,160 is reasonable (approximately the 54th 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.