PeerBasis

COMPENSATION COMPARABILITY DETERMINATION

Cmak Sandy Hook

Executive Director / CEO

EIN **800876773**
CT · NTEE P28
FY ending 2025-06-30
June 9, 2026

This analysis benchmarks the total compensation of **Brittany A Kowalski, Executive Director / CEO** ($75,131) against **every comparable organization** that fit the selection criteria — **46** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 85th percentile of comparable organizations

within the typical range

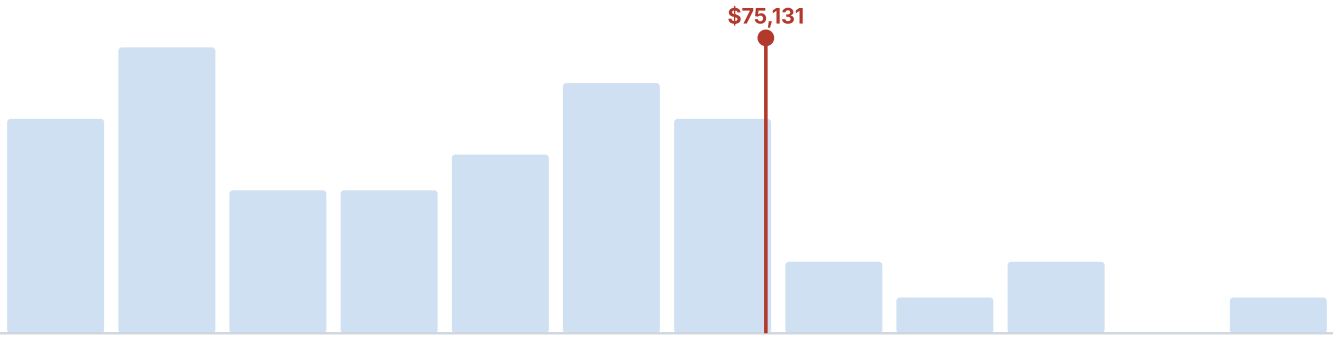
> **Benchmarked executive:** Brittany A Kowalski — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P28).
BUDGET	Total revenue between $178,228 and $399,018 — 0.67× to 1.50× the subject's $266,012 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P28), nationwide + budget 0.67–1.5× revenue.

46 organizations qualified on sector, size, and geography → **46** within the band form the benchmarked peer set.

Distribution of comparable compensation



$1,047 — total compensation of comparable organizations → — $130,090

$10,563	$17,448	$47,672	$66,033	$80,786	$75,131

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 CT 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
West Side Bazaar Inc	NY	$268,653	Executive Director	$11,075	**$10,956**	2024
Creekside Place Inc	WI	$270,303	Executive Director	$29,025	**$33,185**	2024
Samaritan Neighborhood Center	CA	$270,898	Executive Director And Ceo	$73,687	**$69,659**	2024
Greater Ideal Family Life Center	TX	$259,790	Executive Dir.	$95,000	**$104,035**	2024
Corpus Christi International Seafarers'	TX	$272,886	Executive Director	$53,421	**$58,501**	2024
Heppner Community Foundation	OR	$273,739	Director	$1,000	**$1,047**	2023
Andrews House Inc	OH	$275,330	Executive Director	$67,001	**$77,689**	2024
21st Century Village Community Learning Center	NC	$256,520	Executive Director	$57,180	**$64,681**	2024
Goodwill Industries Of Central Florida	FL	$255,893	President & Ceo	$12,882	**$13,639**	2023
North Yonkers Preservation And	NY	$276,408	Executive Di	$36,665	**$37,343**	2023
People's City Mission Foundation	NE	$252,673	Ceo-pcm	$11,107	**$13,078**	2024
Newton Highlands Community Development	MA	$251,705	Executive Dir.	$88,833	**$87,391**	2024
Mayville Open Door Inc	WI	$248,275	President	$44,080	**$50,398**	2024
Whatsoever Community Center In	MO	$284,074	Gascich Exec D	$63,368	**$73,477**	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Monroe Street Neighborhood Center	OH	$240,704	Interim Executive Director (June-october)	$27,325	**$31,684**	2024
Castaways Thrift Co	NC	$238,574	Executive Director - Store Manager	$34,824	**$38,377**	2025
Macon County Heritage Center	NC	$237,870	Executive Director	$49,038	**$55,470**	2024
Carver Community Center	IN	$294,648	Executive Director	$38,000	**$45,167**	2023
Christlife Inc	NY	$236,935	President	$7,800	**$7,716**	2024
Masaryktown Community Center Inc	FL	$236,862	Secretary	$20,768	**$21,989**	2023
Crested Butte Film Festival	CO	$236,685	Executive Directo	$48,333	**$52,236**	2023
Straight Street Laurens Inc	SC	$295,515	Executive Director	$27,958	**$32,874**	2023
Cherokee County Family Resource Ctr	AL	$226,294	Administrator	$49,380	**$58,403**	2024
Love In The Name Of Christ Of Clackamas County Oregon	OR	$225,056	Executive Director	$75,000	**$76,249**	2024
River Center Of New Castle Inc	CO	$311,128	Executive Director	$35,115	**$36,862**	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CT 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 CT 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	**46** organizations. Compensation range $1,047–$130,090; filing years 2023–2025.
SIZE BASIS	Matched on total revenue ($266,012); for reference, expenses $291,686 and assets $363,147.
ROLE MATCH	Brittany A Kowalski, reported title *"EXECUTIVE DIRECTOR"*, benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 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	**85th**
Total compensation (D + F), as reported (no adjustments)	**89th**
Reportable pay only (column D), adjusted	**87th**
All sources (D + E + F), adjusted	**74th**

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 (Brittany A Kowalski) 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 46 similarly situated organizations (Same NTEE sector (P28), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of $75,131 is reasonable (approximately the 85th 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.