

# Special Books By Special Kids Inc

Executive Director / CEO

EIN 811925812

FL · NTEE B01

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Chris M Ulmer, Executive Director / CEO** (\$299,204) against **every comparable organization** that fit the selection criteria — **86** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

**Benchmarked executive:** Chris M Ulmer — 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

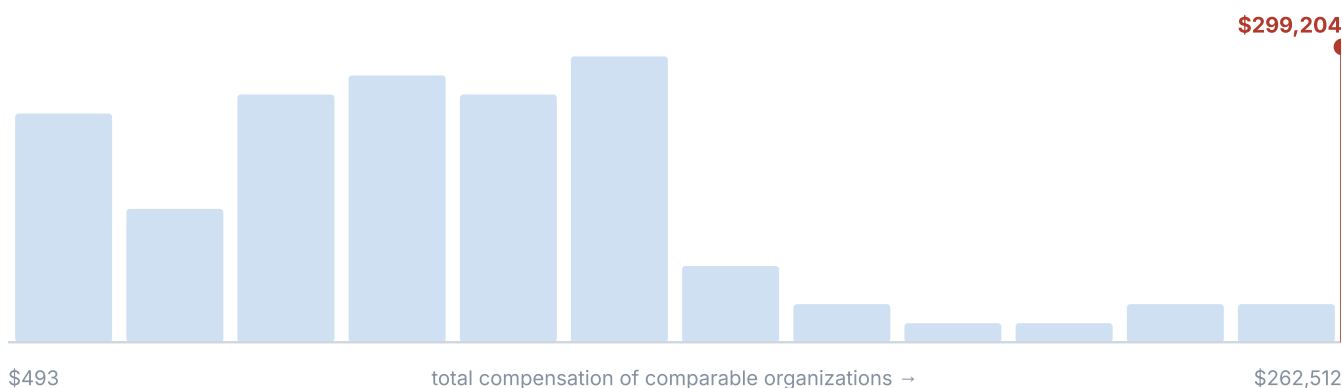
**SECTOR** Organizations sharing the subject's NTEE classification (B01).

**BUDGET** Total revenue between \$328,630 and \$735,739 — 0.67x to 1.50x the subject's \$490,493 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B01), nationwide + budget 0.67–1.5x revenue.

**86** organizations qualified on sector, size, and geography → **86** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$15,714	\$57,157	\$81,962	\$118,464	\$144,236	\$299,204
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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
<a href="#">Smart Start Of Pender County</a>	NC	\$492,217	Executive Director	\$93,192	<b>\$105,529</b>	2023
<a href="#">Indigenous Peoples Power Project Inc</a>	OR	\$486,668	Executive Dir.	\$78,023	<b>\$79,407</b>	2023
<a href="#">Igg4ward Foundation</a>	MA	\$486,105	Director	\$500	<b>\$493</b>	2023
<a href="#">Love Is Stronger Gv</a>	OR	\$494,996	Executive Director	\$38,966	<b>\$38,519</b>	2024
<a href="#">Alabama Families For Great Schools</a>	AL	\$483,980	Director	\$141,320	<b>\$162,518</b>	2024
<a href="#">Frontline Policy Council Inc</a>	GA	\$482,966	President	\$62,790	<b>\$69,191</b>	2023
<a href="#">South Carolina First Steps To</a>	SC	\$481,526	Executive Di	\$65,640	<b>\$75,047</b>	2023
<a href="#">First Gen Scholars</a>	CA	\$479,860	President/executive Direct	\$79,063	<b>\$72,673</b>	2024
<a href="#">Houghton Main Street Foundation</a>	DC	\$477,847	Director	\$2,000	<b>\$1,868</b>	2024
<a href="#">Glep Education Fund</a>	MI	\$503,191	Treasurer	\$16,790	<b>\$18,993</b>	2023
<a href="#">Greater Cincinnati Native American</a>	OH	\$503,460	Executive Di	\$70,769	<b>\$79,789</b>	2024
<a href="#">Ri Women In The Trades</a>	RI	\$508,775	President	\$11,499	<b>\$11,737</b>	2024
<a href="#">Smart Start Of Yadkin County Inc</a>	NC	\$509,390	Executive Director	\$82,691	<b>\$88,607</b>	2025
<a href="#">Chowan Perquimans Smart Start Partnership</a>	NC	\$463,807	Executive Director	\$83,873	<b>\$92,251</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">One Aim Illinois</a>	IL	\$517,792	Exective Director	\$91,750	<b>\$96,017</b>	2024
<a href="#">Mclain Association For Children</a>	CA	\$462,202	Ceo	\$91,000	<b>\$83,646</b>	2024
<a href="#">Ne Steam Coalition</a>	OR	\$459,582	Executive Di	\$265,556	<b>\$262,512</b>	2024
<a href="#">Collective Action For Education</a>	RI	\$525,131	Director & Chief Executive Officer	\$20,000	<b>\$20,414</b>	2024
<a href="#">For This Time Ministries</a>	MI	\$525,752	Executive Director	\$118,329	<b>\$130,011</b>	2024
<a href="#">Ammud The Joc Torah Academy Inc</a>	NY	\$525,911	Executive Director	\$131,105	<b>\$126,109</b>	2024
<a href="#">Bladen Smart Start-a Partnership For Children Inc</a>	NC	\$529,947	Interim Executive Director (Feb 2024 To Jun 2025)	\$64,950	<b>\$69,597</b>	2025
<a href="#">Hs Connect</a>	WA	\$530,157	Executive Di	\$131,385	<b>\$125,215</b>	2024
<a href="#">The Kroussaw Foundation</a>	DC	\$449,643	President & Ceo	\$66,349	<b>\$60,380</b>	2025
<a href="#">National Latino Farmers And Ranchers</a>	DC	\$446,919	Chairman Of The Board	\$16,000	<b>\$14,946</b>	2024
<a href="#">Choose Aerospace Inc</a>	OK	\$443,443	Executive Director	\$110,344	<b>\$129,339</b>	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 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 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT **86** organizations. Compensation range \$493–\$262,512; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$490,493); for reference, expenses \$541,944 and assets \$1,824,838.
ROLE MATCH	Chris M Ulmer, reported title " <i>Director</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	100 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	100 <sup>th</sup>
Reportable pay only (column D), adjusted	99 <sup>th</sup>
All sources (D + E + F), adjusted	100 <sup>th</sup>

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 (Chris M Ulmer) 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 86 similarly situated organizations (Same NTEE sector (B01), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$299,204 is reasonable (approximately the 100<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.