

2nd Chance Ms

Executive Director / CEO

EIN 812718924

MS · NTEE B60

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sarh Lomenick, Executive Director / CEO** (\$55,000) against **every comparable organization** that fit the selection criteria — **150** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52nd** percentile of comparable organizations within the typical range

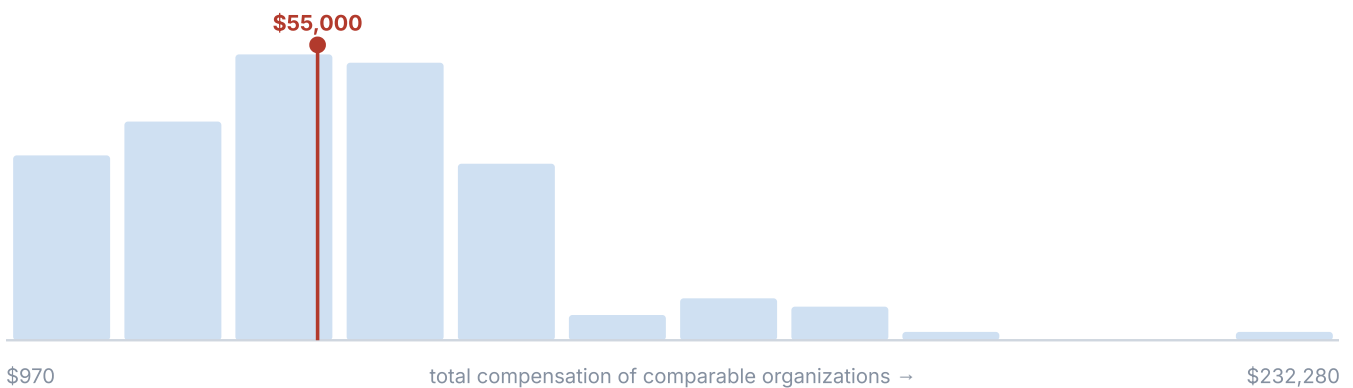
Benchmarked executive: Sarh Lomenick — reported title “PROGRAM DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B60).
BUDGET	Total revenue between \$231,598 and \$518,503 — 0.67x to 1.50x the subject's \$345,669 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B60), nationwide + budget 0.67–1.5x revenue.

150 organizations qualified on sector, size, and geography → **150** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,511	\$34,437	\$53,636	\$76,806	\$95,585	\$55,000
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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 MS 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
Oncology Association Of Naturopathic Physicians	AK	\$344,997	Executive Director	\$60,892	\$52,270	2024
W House Inc	TN	\$344,755	Executive Di	\$51,833	\$48,919	2024
Pathway Financial Education	MO	\$344,022	Executive Director	\$35,045	\$34,311	2023
Happier Valley Comedy Inc	MA	\$343,687	President	\$65,127	\$52,547	2024
Plaza Comunitaria Sinaloa	CA	\$348,476	Chief Executive Officer	\$69,807	\$55,721	2023
Edwins Second Chance Life Skills Center	OH	\$342,059	Pre., Secretary & Treasure	\$19,654	\$18,691	2024
Knox Regional Development Alliance	KY	\$349,328	President/ce	\$150,000	\$148,970	2023
Louise H Batz Patient Safety Foundation	TX	\$341,013	Executive Director	\$52,500	\$48,546	2023
Literacy Volunteers Of America Essex &	NJ	\$350,582	Trustee	\$18,798	\$15,514	2023
Titusville Regional Literacy Council	PA	\$350,618	Executive Director	\$42,466	\$39,146	2023
Association Of Computer Technology Educa	ME	\$339,711	Executive Director	\$87,112	\$80,633	2023
Minnesota Logger Education Program	MN	\$354,004	Executive Di	\$94,500	\$83,840	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Faith Community Nurse Network	MN	\$336,612	Executive Di	\$3,333	\$2,957	2024
The Institute Of Classical	CA	\$336,507	Chapter Dire	\$101,823	\$81,277	2023
Alaska Policy Forum Inc	AK	\$355,370	Ceo/non-voting Secretary	\$86,923	\$76,819	2023
Carley Cunniff-peter S Dixon Md	CT	\$335,019	Executive Dir.	\$165,000	\$138,905	2024
American Institute Of Healthcare Compliance	OH	\$332,828	Lpn, Bs, Cca, Cifha, Cha, Chcm, Chbs, Chco, Ohcc, Cmdp, Icdct-cm/pcs	\$54,223	\$53,088	2023
Cleveland Empowerment Foundation	MS	\$332,100	Director, Ch	\$27,217	\$28,021	2023
Institute For Inclusion In The Legal	IL	\$361,253	Ceo	\$92,591	\$81,731	2024
Clifford Antone Foundation	TX	\$329,181	Executive Director	\$68,500	\$61,523	2024
Starting Now Corporation	FL	\$328,951	Director	\$72,664	\$63,101	2023
Ct League Of Conservation Voters	CT	\$327,117	President	\$64,739	\$54,501	2024
California State Society For Opticians	CA	\$326,005	Executive Officer	\$42,600	\$33,028	2024
Monadnock Art X Tech	NH	\$365,852	Executive Director	\$49,962	\$42,645	2023
Movers And Shakas	HI	\$366,694	Executive Director	\$162,210	\$130,395	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MS 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 MS 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	150 organizations. Compensation range \$970–\$232,280; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$345,669); for reference, expenses \$234,604 and assets \$538,211.
ROLE MATCH	Sarh Lomenick, reported title " <i>PROGRAM 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	13 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	52 nd
Total compensation (D + F), as reported (no adjustments)	43 rd
Reportable pay only (column D), adjusted	56 th
All sources (D + E + F), adjusted	45 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 (Sarh Lomenick) 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 150 similarly situated organizations (Same NTEE sector (B60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$55,000 is reasonable (approximately the 52nd 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.