

Lorraine's House

Executive Director / CEO

EIN 812940008

KS · NTEE P72

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lucy Brown, Executive Director / CEO** (\$63,462) against the **2000** closest of **3,843** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **64th** percentile of comparable organizations within the typical range

Benchmarked executive: Lucy Brown — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

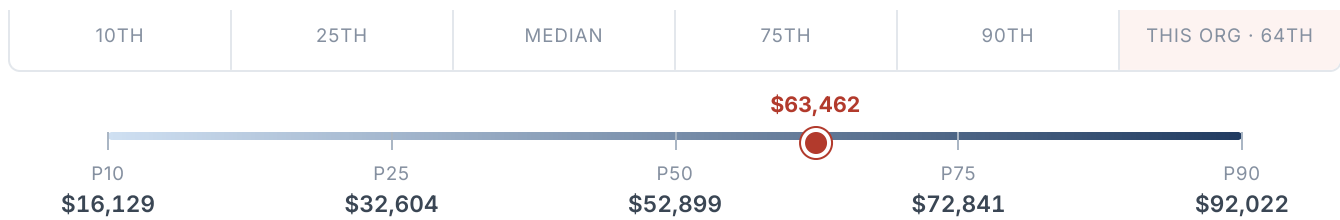
| | |
|-----------|---|
| SECTOR | Organizations sharing the subject's NTEE classification (P72). |
| BUDGET | Total revenue between \$272,444 and \$609,951 — 0.67x to 1.50x the subject's \$406,634 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE major group (P), nationwide + budget 0.67–1.5x revenue. |

3,843 organizations qualified on sector, size, and geography → **2,000** within the band form the benchmarked peer set (closest by budget).

Distribution of comparable compensation



| | | | | | |
|----------|----------|----------|----------|----------|-----------------|
| \$16,129 | \$32,604 | \$52,899 | \$72,841 | \$92,022 | \$63,462 |
|----------|----------|----------|----------|----------|-----------------|



● 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 KS 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 |
|---|-------|-----------|---------------------|-----------------|------------------|------|
| Glen Doherty Memorial Foundation Inc | MA | \$406,582 | President/director | \$5,000 | \$4,282 | 2023 |
| King Outreach Ministry Inc | NC | \$406,768 | Executive Director | \$43,800 | \$43,129 | 2023 |
| A Place Of Refuge Ministries Of So Wi Inc | WI | \$406,774 | Treasurer | \$11,950 | \$11,552 | 2024 |
| Biddeford Food Pantry | ME | \$406,472 | President & Manager | \$32,000 | \$28,895 | 2025 |
| Aloe Family Inc | TN | \$406,440 | Executive Dir. | \$14,832 | \$14,431 | 2024 |
| Impact Compassion Center | WA | \$406,858 | Executive Dir. | \$81,081 | \$67,194 | 2024 |
| Esperanza House Inc | AL | \$406,907 | Executive Director | \$63,104 | \$64,968 | 2023 |
| Essentials First | WA | \$406,291 | Ceo | \$77,500 | \$64,227 | 2024 |
| Regional Engagement Center | PA | \$407,028 | President | \$55,000 | \$50,769 | 2024 |
| Tesoritos Daycare & Learning Center Inc | PR | \$406,231 | President | \$33,348 | \$34,333 | 2023 |
| Caroline Asp Inc | NY | \$407,102 | Director | \$69,304 | \$57,968 | 2024 |
| Hartville Homes Foundation | OH | \$406,150 | Ceo | \$15,480 | \$15,625 | 2023 |
| Ihsan Worldwide | OH | \$406,121 | Executive Di | \$64,777 | \$65,382 | 2023 |
| Family Run Executive Director Leadership | ME | \$407,160 | Executive Director | \$114,933 | \$106,529 | 2024 |
| Handi-dogs Inc | AZ | \$407,188 | President & Ceo | \$82,112 | \$75,255 | 2023 |
| Davenport Child Care Inc | MA | \$406,019 | Program Dire | \$55,199 | \$47,270 | 2023 |
| San Pedro Recovery Alliance | CA | \$407,250 | Executive Director | \$71,021 | \$56,766 | 2024 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|--|-------|-----------|-------------------------|-----------------|-----------------|------|
| Central California Adaptive Sports | CA | \$407,265 | President & Ceo | \$41,880 | \$32,611 | 2025 |
| Haase Community Connections Inc | WI | \$407,275 | Executive Di | \$61,009 | \$60,720 | 2023 |
| Aging Forward | MO | \$407,283 | Executive Di | \$89,060 | \$87,314 | 2024 |
| Mechanicsburg Learning Center | PA | \$407,373 | Executive Di | \$15,163 | \$14,410 | 2023 |
| Awareness Into Domestic Abuse | CA | \$405,838 | Executive Director | \$3,125 | \$2,498 | 2024 |
| Sparrow's Nest Inc | OK | \$407,433 | President | \$48,000 | \$48,924 | 2024 |
| Scores Reentry | NJ | \$405,730 | Chief Executive Officer | \$63,000 | \$52,066 | 2024 |
| Respite Care Of Charleston | SC | \$405,701 | Executive Director | \$92,916 | \$89,726 | 2024 |

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KS 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 KS 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 | 2000 organizations. Compensation range \$239–\$511,626; filing years 2020–2025. |
| SIZE BASIS | Matched on total revenue (\$406,634); for reference, expenses \$442,747 and assets \$54,197. |
| ROLE MATCH | Lucy Brown, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role. |
| RELATED-ORG PAY | 136 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material. |

OUTLIERS 40 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 | 64 th |
| Total compensation (D + F), as reported (no adjustments) | 58 th |
| Reportable pay only (column D), adjusted | 66 th |
| All sources (D + E + F), adjusted | 59 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 (Lucy Brown) 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 2000 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$63,462 is reasonable (approximately the 64th 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.