

Soap Project

Executive Director / CEO

This analysis benchmarks the total compensation of **Theresa Flores, Executive Director / CEO** (\$24,000) against **every comparable organization** that fit the selection criteria — **33** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **15th** percentile of comparable organizations below the typical range for comparable organizations

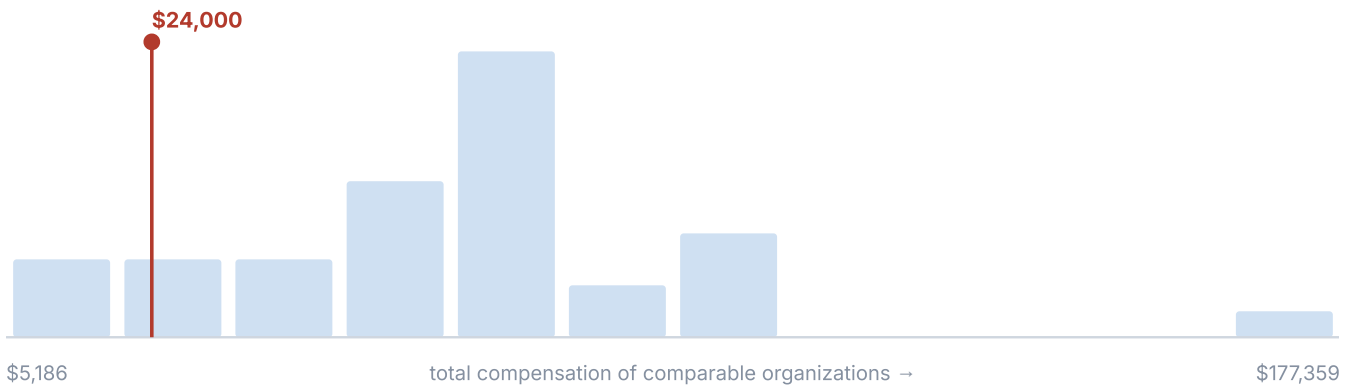
Benchmarked executive: Theresa Flores — reported title “EXECUTIVE DIRECTOR & FOUND”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (I70).
BUDGET	Total revenue between \$214,894 and \$481,107 — 0.67x to 1.50x the subject's \$320,738 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (I70), nationwide + budget 0.67–1.5x revenue.

33 organizations qualified on sector, size, and geography → **33** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$22,714	\$47,844	\$63,202	\$75,876	\$95,278	\$24,000
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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 OH 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
Northern California Tribal Court Coalition	CA	\$309,849	Executive Director	\$77,069	\$62,832	2024
Casa Of East Central Wisconsin	WI	\$305,316	Director	\$76,951	\$75,876	2024
East-central Court Appointed Special	SD	\$299,959	Executive Di	\$60,022	\$64,390	2023
In Our Backyard	OR	\$343,058	Executive Dir.	\$84,400	\$74,001	2024
Stories Foundation	MN	\$293,668	Executive Director	\$52,000	\$49,945	2023
Tennessee Voices For Victims	TN	\$350,346	Secretary Co Founder	\$74,900	\$76,528	2023
Casa Of West Central Illinois	IL	\$290,129	Executive Director	\$61,849	\$55,929	2025
Tyrrell-washington Partnership For Children Inc	NC	\$353,668	Executive Director	\$74,595	\$74,921	2023
Court Appointed Special Advocates	AL	\$283,833	Executive Director	\$54,298	\$55,384	2024
Restoring Ancestral Winds Inc	UT	\$366,868	Executive Dir.	\$100,875	\$100,357	2023
Goochland-powhatan Casa	VA	\$274,505	Executive Director	\$66,000	\$58,616	2025
Time Of Change	CA	\$269,415	Director/president	\$30,000	\$23,828	2025
Ceces Hope Center	AZ	\$267,116	Pres/ceo	\$24,000	\$22,436	2023
The Ace Fiduciary Group A Non-profit	CA	\$265,875	Executive Director & Corporate Secretary	\$59,265	\$48,317	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Alliance For Freedom Restoration And	TN	\$392,338	Cfo	\$11,000	\$10,917	2024
Rescuing Hope Inc	GA	\$393,714	Executive Dir.	\$41,650	\$39,540	2024
Megan Montgomery Foundation To Prevent Domestic Violence Inc	AL	\$395,455	Executive Director	\$24,846	\$26,092	2023
Pedal The Pacific	TX	\$244,736	Director	\$65,000	\$63,202	2023
Can Council Great Lakes Bay Region	MI	\$241,557	President/ce	\$5,169	\$5,186	2023
Stomp Out Bullying Corp	NY	\$400,373	Ceo	\$207,885	\$177,359	2024
Casa Of The 5th Judicial Dist Inc	AR	\$401,517	Executive Director	\$65,605	\$67,830	2025
Childrens Alliance Of Montana	MT	\$402,905	Executive Dir.	\$93,736	\$95,399	2024
Rock The Walls Foundation Inc	FL	\$238,222	Executive Director	\$86,750	\$79,216	2023
Rutland County Child First	VT	\$233,936	Executive Di	\$50,346	\$47,844	2024
Manforward	MN	\$409,324	Executive Director	\$37,500	\$36,018	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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 **33** organizations. Compensation range \$5,186–\$177,359; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$320,738); for reference, expenses \$172,083 and assets \$192,371. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Theresa Flores, reported title " <i>EXECUTIVE DIRECTOR & FOUND</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	15 th
Total compensation (D + F), as reported (no adjustments)	9 th
Reportable pay only (column D), adjusted	15 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 (Theresa Flores) 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 33 similarly situated organizations (Same NTEE sector (I70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,000 is reasonable (approximately the 15th 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.