

# Venture Free Foundation

Executive Director / CEO

EIN 814844464

CA · NTEE O50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Emily Phelps, Executive Director / CEO** (\$46,800) against **every comparable organization** that fit the selection criteria — **62** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **40<sup>th</sup>** percentile of comparable organizations within the typical range

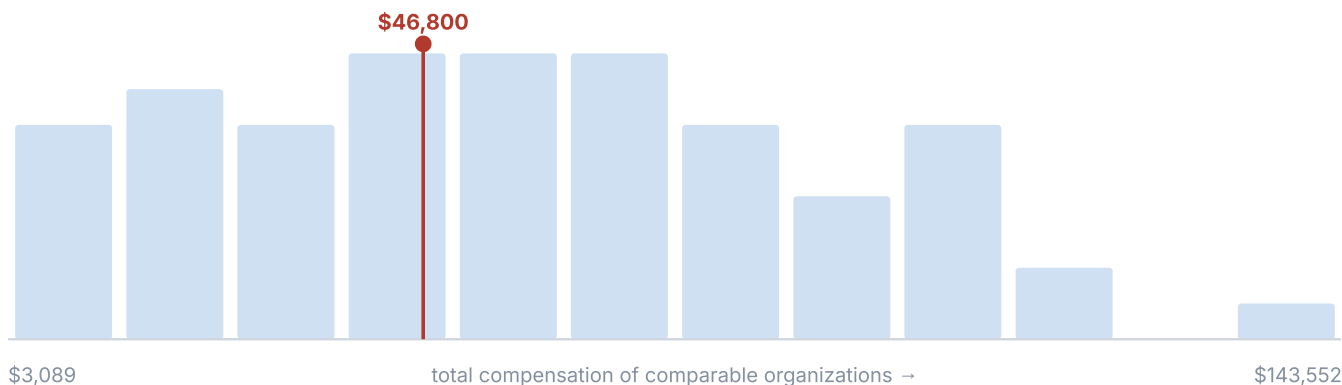
**Benchmarked executive:** Emily Phelps — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O50).
BUDGET	Total revenue between \$168,188 and \$376,540 — 0.67x to 1.50x the subject's \$251,027 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O50) + CA + budget 0.67–1.5x revenue.

**62** organizations qualified on sector, size, and geography → **62** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$15,687	\$30,993	\$56,778	\$76,580	\$101,312	\$46,800
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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 CA 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="#">Youth Utilizing Power And Praise Organization</a>	CA	\$252,823	Executive Director	\$54,000	<b>\$55,595</b>	2023
<a href="#">Student Movement Of Justice And Opportunity</a>	CA	\$246,623	Executive Director	\$38,400	<b>\$38,400</b>	2024
<a href="#">City Hearts Kids Say Yes To The</a>	CA	\$243,926	Executive Di	\$101,250	<b>\$101,250</b>	2024
<a href="#">Camp Riva-lake Inc</a>	CA	\$258,373	Camp Director	\$25,000	<b>\$25,738</b>	2023
<a href="#">Nature Rangers Wilderness Programs</a>	CA	\$243,102	Executive Director	\$46,489	<b>\$46,489</b>	2024
<a href="#">The Undefeated Foundation Inc</a>	CA	\$259,000	Director	\$50,000	<b>\$51,477</b>	2023
<a href="#">Pico Youth &amp; Family Center</a>	CA	\$259,755	Executive Director	\$20,000	<b>\$20,000</b>	2024
<a href="#">Sebastopol Sea Serpents</a>	CA	\$240,202	Head Coach	\$143,552	<b>\$143,552</b>	2024
<a href="#">Accelerate Education Group</a>	CA	\$239,395	President	\$27,600	<b>\$27,600</b>	2024
<a href="#">Worthy Beyond Purpose Inc</a>	CA	\$263,745	Executive Director	\$61,007	<b>\$61,007</b>	2024
<a href="#">Be Smooth Inc</a>	CA	\$264,506	Executive Dir.	\$106,314	<b>\$109,454</b>	2023
<a href="#">Firsthome Iq</a>	CA	\$268,537	Executive Director And Secretary	\$120,000	<b>\$120,000</b>	2024
<a href="#">Joyful Child Foundation-in Memory Of Samantha Runion</a>	CA	\$231,819	Executive Director	\$47,640	<b>\$49,047</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Sumanda Inc</a>	CA	\$270,753	Secretary/Chief Financial	\$3,000	<b>\$3,089</b>	2023
<a href="#">Girls On The Run Of Greater</a>	CA	\$273,329	Executive Dir.	\$75,923	<b>\$75,923</b>	2024
<a href="#">Girls On The Run Riverside</a>	CA	\$224,544	Executive Director	\$65,068	<b>\$63,391</b>	2025
<a href="#">Restorative Resources</a>	CA	\$222,393	Executive Dir.	\$46,600	<b>\$46,600</b>	2024
<a href="#">Academy Project</a>	CA	\$221,677	Executive Director/president	\$24,709	<b>\$24,709</b>	2024
<a href="#">Sunbeam Kids International</a>	CA	\$220,055	Secretary	\$12,000	<b>\$12,861</b>	2022
<a href="#">Mountains 2 Sea</a>	CA	\$219,066	Executive Director And Field Instructor	\$78,747	<b>\$76,717</b>	2025
<a href="#">Badger Association For Athletic Develop</a>	CA	\$283,416	President & Ceo	\$45,500	<b>\$45,500</b>	2024
<a href="#">School Of Unity And Liberation</a>	CA	\$283,558	Executive Dir.	\$76,013	<b>\$78,258</b>	2023
<a href="#">Student Runners Of Orange County Inc</a>	CA	\$216,431	Executive Dir.	\$50,000	<b>\$48,711</b>	2025
<a href="#">Envision Your Pathway Inc</a>	CA	\$286,377	Executive Director	\$104,000	<b>\$101,319</b>	2025
<a href="#">Aster Study Center Inc</a>	CA	\$288,192	Board Member	\$8,000	<b>\$8,236</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	62 organizations. Compensation range \$3,089–\$143,552; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$251,027); for reference, expenses \$241,080 and assets \$57,269.
ROLE MATCH	Emily Phelps, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	40 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	40 <sup>th</sup>
Reportable pay only (column D), adjusted	40 <sup>th</sup>
All sources (D + E + F), adjusted	40 <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 (Emily Phelps) 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 62 similarly situated organizations (Same NTEE sector (O50) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$46,800 is reasonable (approximately the 40<sup>th</sup> 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.