

China Folk House Retreat Inc

Executive Director / CEO

EIN 822240656

VA · NTEE B82

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Pamela Leonard, Executive Director / CEO** (\$54,026) against **every comparable organization** that fit the selection criteria — **220** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **50th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

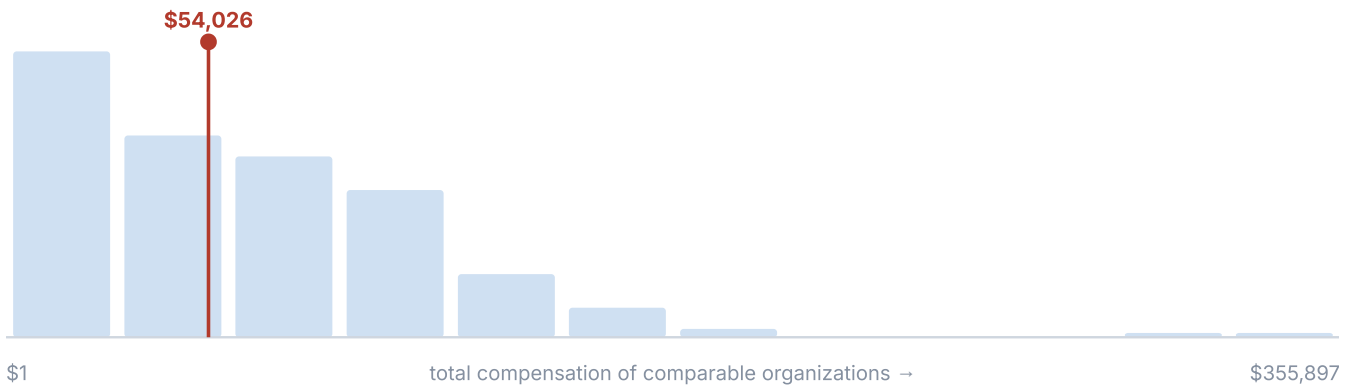
SECTOR Organizations sharing the subject's NTEE classification (B82).

BUDGET Total revenue between \$282,574 and \$632,629 — 0.67x to 1.50x the subject's \$421,753 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B82), nationwide + budget 0.67–1.5x revenue.

220 organizations qualified on sector, size, and geography → **220** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,124	\$24,194	\$54,254	\$93,464	\$121,733	\$54,026
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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 VA 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
Utah Education Fits All	UT	\$420,708	Executive Di	\$150,000	\$159,000	2024
Metabrainz Foundation Inc	CA	\$423,273	President/exec Director	\$120,273	\$110,740	2023
Squashbridge Inc	CT	\$424,350	Executive Director	\$46,154	\$44,819	2024
The Thillen Education Fdn Inc	GA	\$425,869	Secretary	\$27,600	\$29,590	2023
5 Strong Scholarship Foundation Inc	GA	\$413,066	Ceo	\$95,163	\$99,099	2024
Rexanna's Foundation	TX	\$412,723	Executive Di	\$15,000	\$15,540	2024
Darrelle Revis Foundation Inc	FL	\$411,942	Executive Director	\$47,000	\$47,079	2023
Global Citizen Adventure Corps	TN	\$433,898	Co-president/ Ceo	\$39,400	\$42,893	2024
Nln Foundation For Nursing Education	DC	\$409,067	President / Ceo	\$13,578	\$12,705	2023
Bel-aire Community Partners	SC	\$434,822	Executive Director	\$28,500	\$30,793	2024
Advertising Club Of New York Foundation	NY	\$435,382	President & Ceo	\$17,278	\$16,647	2023
Georgia Food Industry Education	GA	\$408,034	President	\$32,108	\$33,436	2024
Carthage R-9 School Foundation	MO	\$435,794	Executive Di	\$22,500	\$24,045	2025
I Have A Dream Foundation - Milwaukee	WI	\$436,455	Executive Director	\$30,692	\$34,179	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Spring Foundation	AR	\$406,457	Executive Dir.	\$72,000	\$83,820	2024
City Scholars Foundation	CA	\$406,279	Founder & President	\$128,369	\$114,802	2024
Worcester Educational Development Founda	MA	\$438,392	Executive Director And Vp	\$18,575	\$17,798	2023
Star Sponsorship Program Inc	TX	\$405,073	Executive Director	\$58,386	\$60,488	2024
Cowboy Artists Of America Joe Beeler Foundation	TX	\$438,461	President	\$250	\$266	2023
Blue White Scholarship Foundation	PA	\$404,518	Executive Dir.	\$96,000	\$96,595	2025
Appalachian Leadership And	WV	\$439,740	Chairman	\$9,540	\$11,014	2023
Michael James Jackson Foundation For	NY	\$402,852	Director Of Operations	\$55,000	\$51,473	2024
Explore Mars Inc	MA	\$441,446	Ceo	\$120,250	\$111,915	2024
Mid-south Synergy Charitable Foundation	TX	\$401,935	President	\$147,462	\$152,772	2024
Privateschoolscholarships Org	AZ	\$442,109	Executive Director	\$29,192	\$28,327	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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 220 organizations. Compensation range \$1–\$355,897; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$421,753); for reference, expenses \$339,912 and assets \$1,015,008.
ROLE MATCH	Pamela Leonard, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	58 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	50 th
Total compensation (D + F), as reported (no adjustments)	50 th
Reportable pay only (column D), adjusted	57 th
All sources (D + E + F), adjusted	31 st

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 (Pamela Leonard) 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 220 similarly situated organizations (Same NTEE sector (B82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$54,026 is reasonable (approximately the 50th 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.