

Elms University Center

Executive Director / CEO

EIN 825264666

IL · NTEE P20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Maria Pilar Racca, Executive Director / CEO** (\$23,167) against **every comparable organization** that fit the selection criteria — **37** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Maria Pilar Racca — reported title "SECRETARY", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

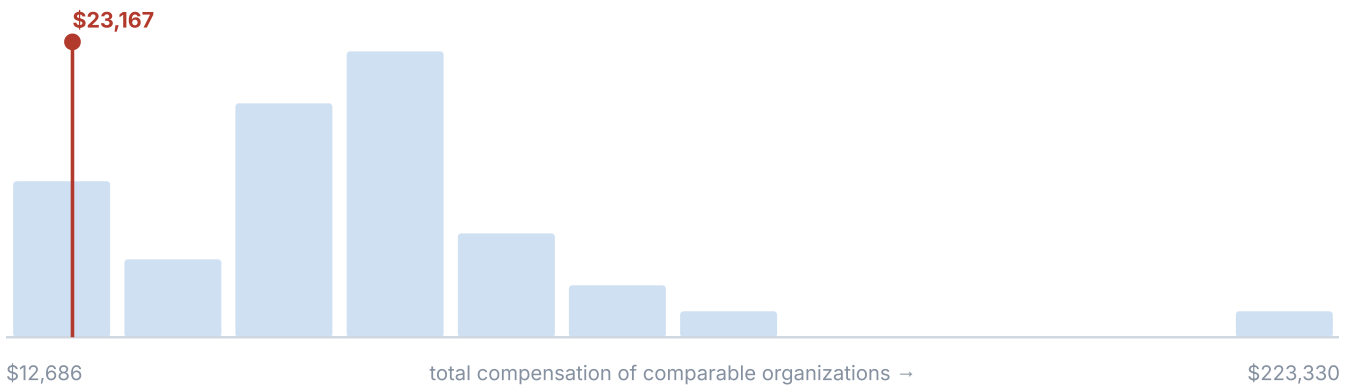
SECTOR Organizations sharing the subject's NTEE classification (P20).

BUDGET Total revenue between \$329,855 and \$738,483 — 0.67x to 1.50x the subject's \$492,322 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P20) + IL + budget 0.67–1.5x revenue.

37 organizations qualified on sector, size, and geography → **37** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$22,705	\$50,447	\$67,923	\$82,081	\$102,098	\$23,167
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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 IL 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
Center For Grief Recovery & Sibling Loss	IL	\$491,066	Executive Director	\$129,645	\$133,474	2023
United Way Of Lee County Inc	IL	\$500,706	Executive Director	\$49,000	\$50,447	2023
Hcu Network America	IL	\$476,261	Executive Officer/secretar	\$72,000	\$72,000	2024
Recovery Bound	IL	\$512,457	Executive Director	\$58,230	\$58,230	2024
Sisterhouse	IL	\$461,585	Executive Director	\$71,814	\$73,935	2023
Trauma & Resilience Initiative Inc	IL	\$457,924	Executive Dir.	\$86,718	\$84,483	2025
The Guardian Center Inc	IL	\$536,593	Executive Director	\$66,807	\$65,085	2025
1st Way Pregnancy Support Services	IL	\$440,407	Executive Dir.	\$42,000	\$42,000	2024
Street Samaritans	IL	\$434,855	Executive Director	\$67,923	\$67,923	2024
Kids Teen Rider Inc	IL	\$433,792	President	\$40,000	\$40,000	2024
Glenn Hudson Muay Thai Self Defense	IL	\$432,387	President	\$88,400	\$88,400	2024
Alianza Leadership Institute	IL	\$554,946	Executive Director	\$70,000	\$70,000	2024
Laurent House Foundation Inc	IL	\$429,022	Executive Director	\$75,000	\$75,000	2024
Chatham Community Collaborative Nfp	IL	\$427,971	President	\$12,686	\$12,686	2024
House Of Neighborly Service - Monroe	IL	\$417,391	Executive Dir.	\$56,833	\$56,833	2024
Organic Oneness	IL	\$569,636	Executive Di	\$89,000	\$89,000	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Warp Corps	IL	\$571,251	Executive Di	\$59,808	\$59,808	2024
Army Of The Kind	IL	\$574,467	Vice Chair/exec Dir	\$54,000	\$52,608	2025
Rainbow Cafe Lgbtq Center	IL	\$409,133	Executive Director (Former)	\$60,000	\$60,000	2024
Mulliganeers Inc	IL	\$580,783	Administrator	\$55,650	\$57,294	2023
Children Of Pokot Educational Fund Inc	IL	\$394,695	Executive Dir.	\$20,167	\$20,763	2023
Fulton County Rural Transit	IL	\$591,302	Executive Di	\$27,920	\$27,200	2025
Haven House	IL	\$391,143	President	\$16,973	\$16,973	2024
New Life For Haiti	IL	\$385,490	Executive Director	\$71,566	\$69,721	2025
Darren B Easterling Center For Restorative Practices	IL	\$382,411	Executive Director	\$82,081	\$82,081	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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 37 organizations. Compensation range \$12,686–\$223,330; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$492,322); for reference, expenses \$451,554 and assets \$427,953.

ROLE MATCH Maria Pilar Racca, reported title "*SECRETARY*", 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.**

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	11 th
Total compensation (D + F), as reported (no adjustments)	11 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	11 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 (Maria Pilar Racca) 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 37 similarly situated organizations (Same NTEE sector (P20) + IL + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$23,167 is reasonable (approximately the 11th 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.