

Sappington House Foundation

Executive Director / CEO

EIN 831389951

MO · NTEE A50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sally Cakouros, Executive Director / CEO** (\$2,600) against **every comparable organization** that fit the selection criteria — **72** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 3rd percentile of comparable organizations

below the typical range for comparable organizations

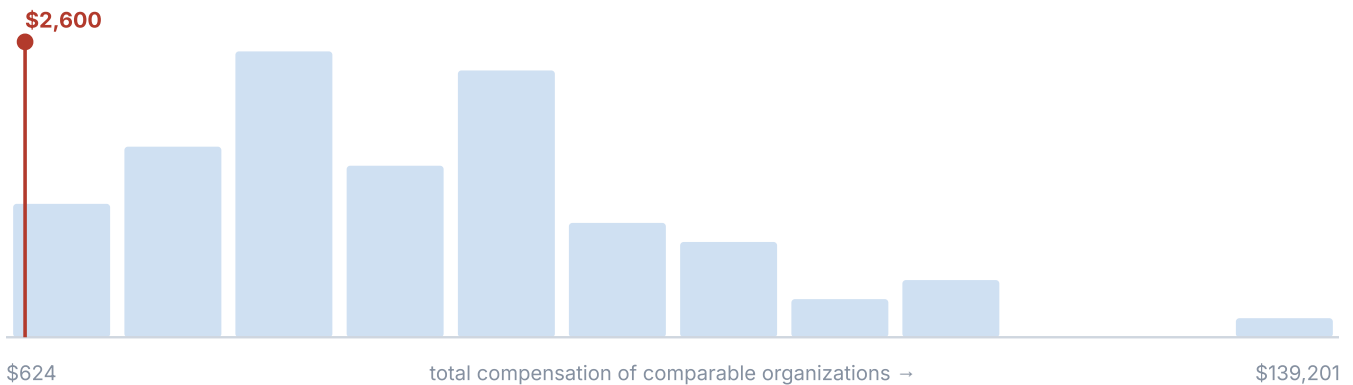
Benchmarked executive: Sally Cakouros — reported title “Resident Manager and Promoter”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A50).
BUDGET	Total revenue between \$131,279 and \$293,908 — 0.67x to 1.50x the subject's \$195,939 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A50), nationwide + budget 0.67–1.5x revenue.

72 organizations qualified on sector, size, and geography → **72** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,324

\$24,359

\$38,325

\$57,476

\$79,693

\$2,600



■ 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 MO 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
National Museum Of Gospel Music	IL	\$196,675	President And Executive Director	\$68,750	\$63,814	2024
Hale Puna	HI	\$196,791	Treasurer	\$21,224	\$17,941	2024
Illinois Rock & Roll Museum On	IL	\$199,486	President	\$30,200	\$28,860	2023
Museum Association Of East	OH	\$192,109	President	\$2,615	\$2,615	2024
The National Voice Of America Museum	OH	\$189,869	Executive Dir.	\$60,000	\$61,772	2023
San Antonio Fire Museum Society Inc	TX	\$189,832	President/ceo	\$13,000	\$12,278	2024
International Towing & Recovery	TN	\$202,073	Executive Director	\$13,846	\$13,741	2024
Steamboat Era Museum Inc	VA	\$188,985	Executive Di	\$36,224	\$33,022	2024
Texas Agricultural Education &	TX	\$203,776	Director	\$27,192	\$25,681	2024
Modern And Contemporary Art Support Corp	NY	\$187,869	Secretary	\$43,041	\$37,805	2023
Denver Museum Of Miniatures Dolls & Toys	CO	\$187,017	Museum Director	\$58,320	\$54,358	2023
American Hungarian Foundation	NJ	\$183,773	Executive Director	\$79,895	\$67,350	2024
The Walt Disney Hometown Museum	MO	\$182,848	Director	\$12,000	\$12,000	2024
Eubie Blake National Jazz Institute & Cultural Center	MD	\$182,763	Executive Director	\$3,350	\$3,044	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ilwaco Heritage Foundation	WA	\$211,656	Executive Director	\$43,655	\$36,902	2024
North Franklin Heritage Museum	WA	\$178,823	President	\$19,980	\$17,388	2023
Annie E Woodman Institute Inc	NH	\$213,068	Executive Director	\$55,847	\$50,126	2023
Venango Museum Of Art Science And Industry	PA	\$178,746	Executive Director	\$34,014	\$32,025	2024
Friends Of The Kenfield Gallery	NE	\$177,474	Executive Di	\$36,000	\$36,558	2024
Lawndale Pop-up Spot	IL	\$216,211	Treasurer	\$26,000	\$24,133	2024
Spencer-penn School Preservation Organization Inc	VA	\$216,337	Executive Director	\$46,700	\$43,830	2023
Friends Of The Museums Of Florida	FL	\$173,934	Museum Direc	\$2,110	\$1,926	2023
Alamosa Chamber Of Commerce	CO	\$171,865	Executive Dir.	\$54,590	\$50,881	2023
Columbus Ohio Firefighters Museum Inc	OH	\$171,440	Executive Director	\$33,000	\$33,000	2024
Rpm Foundation	WA	\$220,604	Exec Director, Rpm	\$115,940	\$98,005	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MO 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 MO 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	72 organizations. Compensation range \$624–\$139,201; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$195,939); for reference, expenses \$23,801 and assets \$321,305. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Sally Cakouros, reported title <i>"Resident Manager and Promoter"</i> , 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.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	3 rd
Total compensation (D + F), as reported (no adjustments)	3 rd
Reportable pay only (column D), adjusted	6 th
All sources (D + E + F), adjusted	0 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 (Sally Cakouros) 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 72 similarly situated organizations (Same NTEE sector (A50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,600 is reasonable (approximately the 3rd 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.