

# Delmar Farm Es Inc

Executive Director / CEO

EIN 832447550

FL · NTEE D20

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Claudia Campbell See Schedule O, Executive Director / CEO** (\$88,300) against **every comparable organization** that fit the selection criteria — **18** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

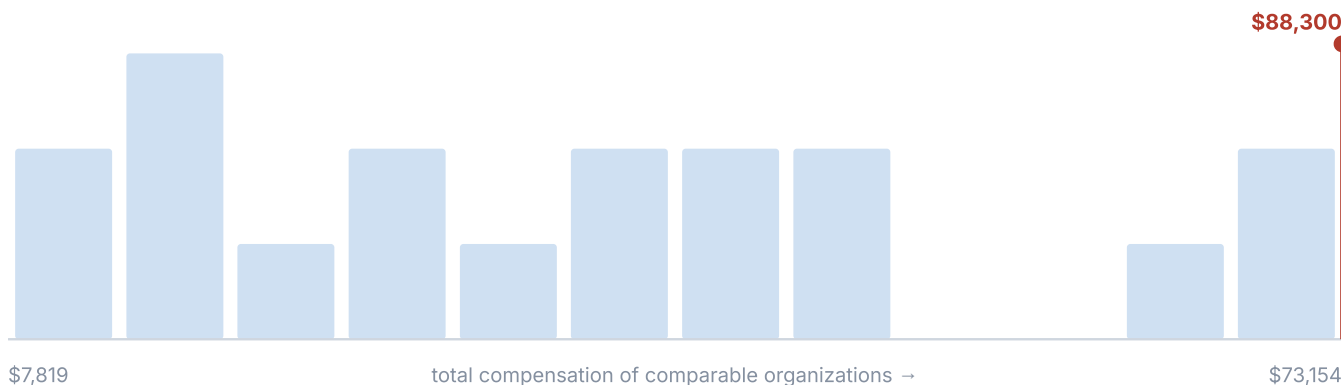
**Benchmarked executive:** Claudia Campbell See Schedule O — reported title "PRESIDENT/EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (D20).
BUDGET	Total revenue between \$155,143 and \$347,335 — 0.67x to 1.50x the subject's \$231,557 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (D20) + FL + budget 0.67–1.5x revenue.

**18** organizations qualified on sector, size, and geography → **18** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,706	\$19,064	\$36,167	\$46,338	\$64,962	\$88,300
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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 FL 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="#">South West Florida Horse Rescue Inc</a>	FL	\$231,421	Director	\$13,475	<b>\$13,475</b>	2023
<a href="#">Blooper Animal Rescue &amp; Transport Incorporated</a>	FL	\$233,145	Executive Director	\$29,966	<b>\$29,106</b>	2024
<a href="#">The Wright Ranch Rescue Inc</a>	FL	\$239,553	President	\$19,200	<b>\$18,649</b>	2024
<a href="#">Epic Outreach Inc</a>	FL	\$222,482	Director	\$44,400	<b>\$43,126</b>	2024
<a href="#">Little Bear Sanctuary</a>	FL	\$245,123	Executive Officer	\$33,000	<b>\$32,053</b>	2024
<a href="#">Greyhounds In Motion Inc</a>	FL	\$247,902	Import Specialist	\$48,000	<b>\$46,623</b>	2024
<a href="#">Puppy Hill Farm Animal Rescue Inc</a>	FL	\$202,073	Executive Director	\$46,827	<b>\$45,484</b>	2024
<a href="#">Panama City Beach</a>	FL	\$201,772	President	\$15,457	<b>\$15,014</b>	2024
<a href="#">Animal Rescue Fund Inc</a>	FL	\$262,916	President	\$73,154	<b>\$69,224</b>	2025
<a href="#">Jefferson County Humane Society Inc</a>	FL	\$264,281	President	\$41,600	<b>\$40,407</b>	2024
<a href="#">Small Lives Matter Kitten Rescue Inc</a>	FL	\$281,247	President	\$65,000	<b>\$63,135</b>	2024
<a href="#">Faithful Friends Pet Rescue And Rehoming</a>	FL	\$181,527	Executive Director	\$41,471	<b>\$40,281</b>	2024
<a href="#">Humane Society Of South Brevard Inc</a>	FL	\$284,819	President	\$20,308	<b>\$20,308</b>	2023
<a href="#">All About Elephantsinc</a>	FL	\$285,172	Director	\$8,050	<b>\$7,819</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Hillsborough County Pet</a>	FL	\$303,119	Executive Director	\$77,308	<b>\$73,154</b>	2025
<a href="#">Sixteen Hands Horse Sanctuary Inc</a>	FL	\$158,857	President	\$11,232	<b>\$10,910</b>	2024
<a href="#">Guayabo Animal Rescue Fdn Inc</a>	FL	\$325,962	Executive Di	\$48,000	<b>\$46,623</b>	2024
<a href="#">Wags &amp; Whiskers Pet Rescue Inc</a>	FL	\$333,600	President	\$28,400	<b>\$27,585</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL cost of living and 2023 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 FL 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 18 organizations. Compensation range \$7,819–\$73,154; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$231,557); for reference, expenses \$221,419 and assets \$100,360.

**ROLE MATCH** Claudia Campbell See Schedule O, reported title "*PRESIDENT/EXECUTIVE DIRECTOR*", 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	<b>100<sup>th</sup></b>
Total compensation (D + F), as reported (no adjustments)	<b>100<sup>th</sup></b>
Reportable pay only (column D), adjusted	<b>100<sup>th</sup></b>
All sources (D + E + F), adjusted	<b>100<sup>th</sup></b>

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

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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 (Claudia Campbell See Schedule O) 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 18 similarly situated organizations (Same NTEE sector (D20) + FL + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$88,300 is reasonable (approximately the 100<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.