

Carol Ann Lee Memorial Trust

Executive Director / CEO

EIN 833081560

GA · NTEE T31

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kimberly M Klustner, Executive Director / CEO** (\$30,847) against **every comparable organization** that fit the selection criteria — **45** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **22nd** percentile of comparable organizations below the typical range for comparable organizations

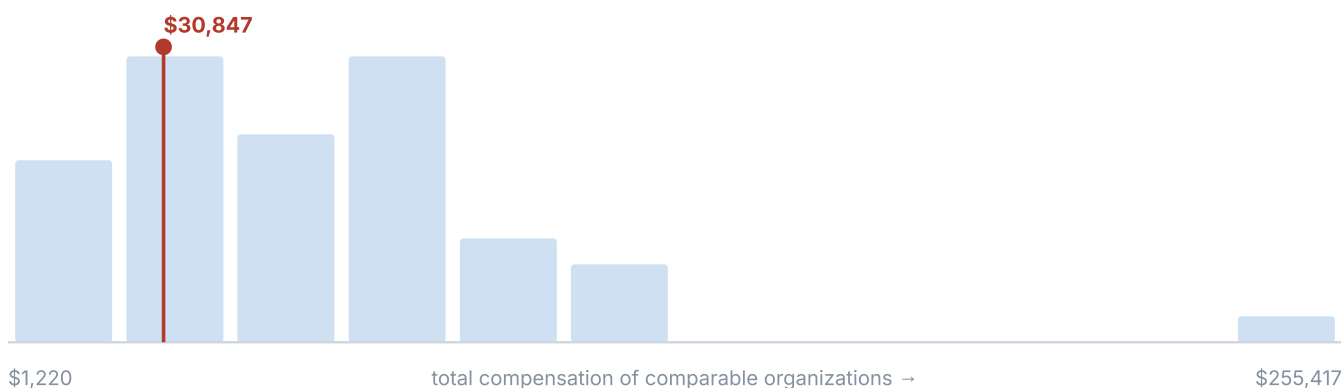
Benchmarked executive: Kimberly M Klustner — reported title “FORMER TRUSTEE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T31).
BUDGET	Total revenue between \$177,591 and \$397,593 — 0.67x to 1.50x the subject's \$265,062 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T31), nationwide + budget 0.67–1.5x revenue.

45 organizations qualified on sector, size, and geography → **45** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,673	\$32,353	\$51,097	\$76,766	\$101,176	\$30,847
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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 GA 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
Visit Champaign County Foundation	IL	\$266,372	Secretary	\$125,888	\$123,088	2023
Together Empowered Inc	GA	\$268,542	Clinical Director	\$11,310	\$10,702	2025
Swift Eagle Charitable Foundation	CO	\$274,262	Executive Dir.	\$32,000	\$30,517	2023
Real Situations Inc	OH	\$255,499	Sports/program Administrator	\$6,000	\$6,139	2024
Rochelle Area Community Foundation	IL	\$252,515	Executive Di	\$92,084	\$87,452	2024
United Way Of Adams County Inc	PA	\$250,888	Executive Dir.	\$71,169	\$68,560	2024
Quality Of Life Foundation For Metropolitan Dallas	TX	\$281,782	President	\$37,003	\$35,756	2024
Helena Area Community Foundation	MT	\$283,404	Executive Director	\$65,177	\$67,869	2024
Wellspring Endowment	TX	\$288,064	Chairmandirector	\$124,318	\$120,130	2024
Weokie Credit Union Foundation	OK	\$288,944	Secretary	\$72,168	\$76,766	2024
Stillwater Community Healthcare	MT	\$241,012	Ceo	\$43,294	\$45,082	2024
Middletown Community Foundation Inc	PA	\$235,127	Executive Di	\$5,000	\$4,959	2023
The Freedom To Help Foundation Inc	MD	\$232,308	Executive Director	\$1,312	\$1,220	2023
The Surety Foundation Inc	DC	\$229,532	Sfaa Foundation Liaison	\$57,126	\$48,426	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Pearl Foundation Of The	TN	\$227,530	Program Direct	\$55,650	\$56,507	2024
Hawaii Va Foundation	HI	\$225,981	Board Chair/	\$4,800	\$4,151	2024
Fleet Landing Endowment Fund Inc	FL	\$305,094	Ceo/secretary	\$29,980	\$27,207	2024
Olivia Hospital & Clinic Foundation	MN	\$224,257	Director & President	\$66,188	\$65,045	2023
Mac Foundation	MT	\$223,291	Cfo	\$118,130	\$126,643	2023
Buffalo Renaissance Foundation Inc	NY	\$221,606	Executive Director	\$36,000	\$32,353	2023
Ozarks Charitable Real Estate Foundation	MO	\$218,166	Director/president & Ceo End 02/24	\$37,216	\$38,077	2024
Pv Schools Education Foundation	AZ	\$216,826	Executive Director	\$55,000	\$51,097	2024
Langston Boulevard Alliance	VA	\$316,156	Executive Director	\$25,640	\$23,298	2025
Port Washington Education Foundation	NY	\$210,140	Vice President	\$10,000	\$8,987	2023
Chasdei Eliyahu	PA	\$208,638	Treasurer	\$12,000	\$11,560	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 GA 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 **45** organizations. Compensation range \$1,220–\$255,417; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$265,062); for reference, expenses \$137,263 and assets \$1,339,666. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Kimberly M Klustner, reported title " <i>FORMER TRUSTEE</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	10 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	22 nd
Total compensation (D + F), as reported (no adjustments)	20 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	80 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 (Kimberly M Klustner) 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 45 similarly situated organizations (Same NTEE sector (T31), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$30,847 is reasonable (approximately the 22nd 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.