

# Nicolinas Wishes Charitable Foundation

Executive Director / CEO

EIN 834533970

PA · NTEE D12

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Patricia A Hodovanich, Executive Director / CEO** (\$13,462) against **every comparable organization** that fit the selection criteria — **632** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **13<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Patricia A Hodovanich — reported title “President”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (D12).
BUDGET	Total revenue between \$289,519 and \$648,178 — 0.67x to 1.50x the subject's \$432,119 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (D), nationwide + budget 0.67–1.5x revenue.

**632** organizations qualified on sector, size, and geography → **632** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,759	\$25,601	\$46,922	\$64,873	\$84,850	<b>\$13,462</b>
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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 PA 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="#">Raptor Resource Project</a>	IA	\$432,034	Executive Di	\$75,000	<b>\$84,780</b>	2023
<a href="#">Horses Of Tir Na Nog</a>	CA	\$432,472	Administrator	\$33,280	<b>\$29,668</b>	2023
<a href="#">Willapa Bay Fisheries Enhancement Group</a>	WA	\$431,265	Director	\$90,894	<b>\$81,604</b>	2024
<a href="#">Suncoast Primate Sanctuary Foundation Inc</a>	FL	\$431,256	Director	\$5,000	<b>\$4,710</b>	2024
<a href="#">Animal Welfare Society Inc</a>	CT	\$433,278	Shelter Manager	\$79,158	<b>\$74,425</b>	2024
<a href="#">Rangeland Wild</a>	CA	\$430,576	President	\$32,233	<b>\$27,910</b>	2024
<a href="#">Working Animals Giving Service For Kids Inc</a>	OH	\$430,455	Executive Director	\$69,423	<b>\$75,912</b>	2023
<a href="#">laabc Foundation</a>	PA	\$433,786	President	\$6,400	<b>\$6,589</b>	2023
<a href="#">Forpaws Spay &amp; Neuter Clinic</a>	CA	\$433,838	Ceo	\$39,820	<b>\$34,480</b>	2024
<a href="#">Pets For Patriots Inc</a>	NY	\$434,165	Founder & Chief Executive	\$134,382	<b>\$121,768</b>	2024
<a href="#">Green County Humane Society</a>	WI	\$434,304	Executive Director	\$29,687	<b>\$32,008</b>	2023
<a href="#">Cause For Paws Lincoln</a>	NE	\$434,319	President & Ceo	\$44,000	<b>\$48,858</b>	2023
<a href="#">Bella Vista Animal Shelter Inc</a>	AR	\$434,379	Executive Director	\$40,804	<b>\$45,993</b>	2024
<a href="#">Arizona Law Enforcement Canine Assoc</a>	AZ	\$429,851	Director Of Ops	\$16,380	<b>\$15,797</b>	2024
<a href="#">Spirits Promise Equine Rescue Corp</a>	NY	\$434,489	Executive Director	\$1,600	<b>\$1,450</b>	2024
<a href="#">Heartland Humane Society Inc</a>	SD	\$434,606	Executive Di	\$69,158	<b>\$76,537</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Humane Society Of Sandusky County</a>	OH	\$435,115	Manager	\$49,619	<b>\$52,700</b>	2024
<a href="#">Adoption First Animal Rescue</a>	NC	\$435,564	Vice President	\$19,500	<b>\$20,205</b>	2024
<a href="#">Center For Animal Protection And Education</a>	CA	\$428,652	Officer	\$12,115	<b>\$10,490</b>	2024
<a href="#">Project 2 Heal</a>	NC	\$436,205	Executive Dir.	\$50,000	<b>\$51,807</b>	2024
<a href="#">Lincoln County Humane Societyinc</a>	WI	\$427,809	Shelter Mana	\$59,576	<b>\$62,392</b>	2024
<a href="#">The Outreach Connection Inc</a>	NJ	\$427,167	Executive Director	\$51,877	<b>\$46,446</b>	2024
<a href="#">Woodlands Wildlife Refuge Inc</a>	NJ	\$437,114	Executive Di	\$69,711	<b>\$60,805</b>	2025
<a href="#">Needy Paws Rescue</a>	MO	\$427,084	President	\$19,191	<b>\$20,383</b>	2024
<a href="#">Touched By An Animal</a>	IL	\$437,442	Executive Director	\$72,853	<b>\$71,822</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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** 632 organizations. Compensation range \$130–\$349,290; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$432,119); for reference, expenses \$210,269 and assets \$803,906. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** Patricia A Hodovanich, reported title *"President"*, benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	19 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	16 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	13 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	12 <sup>th</sup>
Reportable pay only (column D), adjusted	15 <sup>th</sup>
All sources (D + E + F), adjusted	12 <sup>th</sup>

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 (Patricia A Hodovanich) 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 632 similarly situated organizations (Same NTEE major group (D), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$13,462 is reasonable (approximately the 13<sup>th</sup> 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.