

# Room Redux

Executive Director / CEO

EIN 841836655  
 TX · NTEE O99  
 FY ending 2023-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Kelly S Vybiral, Executive Director / CEO** (\$48,000) against **every comparable organization** that fit the selection criteria — **65** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **46<sup>th</sup>** percentile of comparable organizations within the typical range

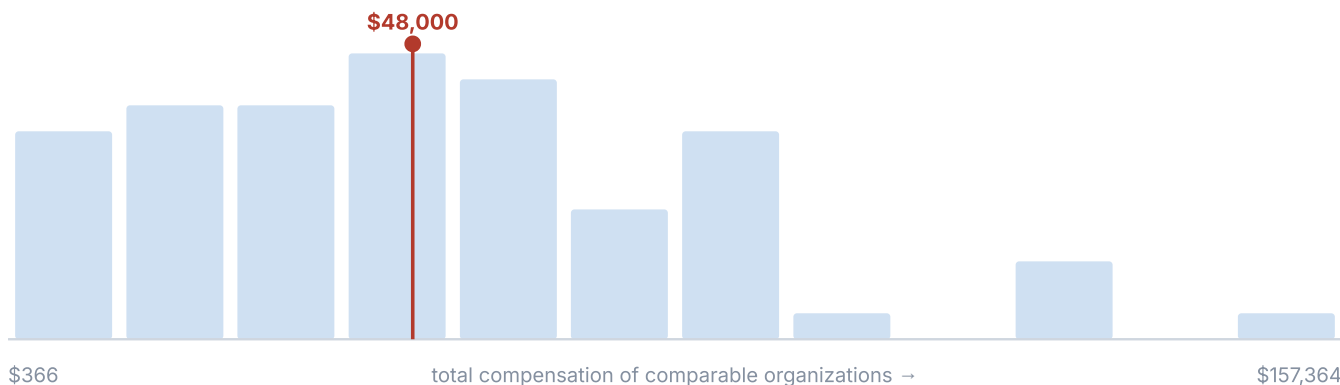
**Benchmarked executive:** Kelly S Vybiral — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

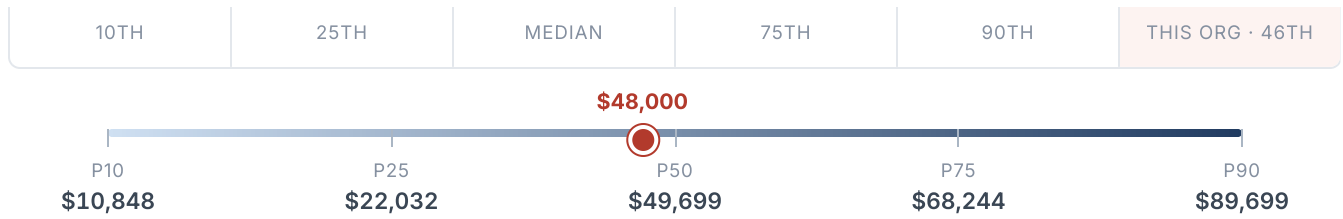
SECTOR	Organizations sharing the subject's NTEE classification (O99).
BUDGET	Total revenue between \$201,769 and \$451,723 — 0.67x to 1.50x the subject's \$301,149 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O99), nationwide + budget 0.67–1.5x revenue.

**65** organizations qualified on sector, size, and geography → **65** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,848	\$22,032	\$49,699	\$68,244	\$89,699	\$48,000
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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 TX 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="#">Youth For A Better Future</a>	IL	\$312,309	Executive Director	\$64,000	<b>\$61,095</b>	2024
<a href="#">Dream Company</a>	HI	\$286,991	President/secretary/direct	\$19,530	<b>\$17,480</b>	2023
<a href="#">Childrens Justice And Advocacy Center</a>	IN	\$284,683	Executive Director	\$42,124	<b>\$44,408</b>	2023
<a href="#">Free To Be</a>	CA	\$318,324	Executive Dir.	\$80,000	<b>\$65,348</b>	2025
<a href="#">Girls On The Run 334</a>	NJ	\$283,331	Council Director	\$57,145	<b>\$49,543</b>	2024
<a href="#">Raes Hope Inc</a>	TX	\$323,656	Executive Director	\$18,225	<b>\$18,225</b>	2023
<a href="#">Mentoring Youth Through Technology</a>	IL	\$273,447	Executive Dir.	\$29,000	<b>\$27,684</b>	2024
<a href="#">Native American Youth Ministries</a>	AZ	\$273,180	Ceo	\$19,747	<b>\$18,985</b>	2023
<a href="#">Southern Rhode Island Youth Hockey Association</a>	RI	\$329,401	Director	\$15,400	<b>\$13,969</b>	2025
<a href="#">Silver Stallion Bicycle And Coffee</a>	NM	\$270,499	President	\$25,858	<b>\$27,005</b>	2024
<a href="#">Mentoring Mentors Inc</a>	MD	\$269,718	Founder & Ceo	\$35,992	<b>\$32,673</b>	2024
<a href="#">Reintegration Support Network Inc</a>	NC	\$268,687	Executive Director	\$58,407	<b>\$57,090</b>	2025
<a href="#">Youth Opportunities Development</a>	PA	\$333,633	Executive Dir.	\$60,000	<b>\$59,815</b>	2023
<a href="#">Kids In Focus</a>	AZ	\$335,244	Interim Executive Director	\$64,552	<b>\$60,281</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Pathways Core Training Inc</a>	TX	\$335,776	Executive Director	\$87,130	<b>\$87,130</b>	2023
<a href="#">Salida Circus Outreach Foundation</a>	CO	\$265,704	Executive Director	\$45,691	<b>\$42,542</b>	2024
<a href="#">Nashville Debate League Inc</a>	TN	\$263,898	Executive Director	\$74,001	<b>\$73,583</b>	2025
<a href="#">Lincoln Independent Business Association</a>	NE	\$263,224	Executive Director	\$150,678	<b>\$157,364</b>	2024
<a href="#">Mulberry International</a>	KY	\$347,266	Executive Director	\$48,900	<b>\$49,699</b>	2025
<a href="#">Avenue941 Inc</a>	FL	\$347,323	Executive Director	\$71,142	<b>\$64,895</b>	2024
<a href="#">Lexington Fraternal Order Of</a>	KY	\$347,585	President	\$5,000	<b>\$5,217</b>	2024
<a href="#">So Kids Soar</a>	DC	\$347,935	Executive Dir.	\$104,615	<b>\$91,774</b>	2023
<a href="#">Bethpage Discovery Program Inc</a>	NY	\$348,657	Director	\$15,358	<b>\$13,874</b>	2023
<a href="#">Yours Ministry</a>	VA	\$350,896	President/treasurer	\$60,000	<b>\$56,253</b>	2024
<a href="#">Run Minnesota</a>	MN	\$352,201	Executive Director	\$56,135	<b>\$53,859</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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    **65** organizations. Compensation range \$366–\$157,364; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$301,149); for reference, expenses \$364,222 and assets \$189,461.
ROLE MATCH	Kelly S Vybiral, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	46 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	46 <sup>th</sup>
Reportable pay only (column D), adjusted	48 <sup>th</sup>
All sources (D + E + F), adjusted	45 <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 (Kelly S Vybiral) 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 65 similarly situated organizations (Same NTEE sector (O99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,000 is reasonable (approximately the 46<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.