

Positive Circle

Executive Director / CEO

This analysis benchmarks the total compensation of **Jaqueline Villarreal Bernal, Executive Director / CEO** (\$24,640) against **every comparable organization** that fit the selection criteria — **167** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53rd** percentile of comparable organizations within the typical range

Benchmarked executive: Jaqueline Villarreal Bernal — reported title “Co-Exe Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (P82).

BUDGET Total revenue between \$28,644 and \$64,129 — 0.67x to 1.50x the subject's \$42,753 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (P), nationwide + budget 0.67–1.5x revenue.

167 organizations qualified on sector, size, and geography → **167** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,664	\$10,777	\$23,533	\$43,198	\$70,353	\$24,640
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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
Polack Adult Day Center	WA	\$42,466	Ceo	\$65,540	\$58,660	2024
Arapahoe Senior Center	NE	\$43,062	Secretary/treasurer	\$18,498	\$19,889	2024
Community Home Health & Hospice	WA	\$43,063	Co - Exec Dir.	\$22,500	\$20,138	2024
American Outreach Foundation	CA	\$42,434	President	\$8,213	\$7,090	2024
Illinois Masonic Outreach Services	IL	\$43,260	Grand Secretary	\$8,542	\$8,395	2024
Furnished By Grace Inc	TX	\$43,411	President	\$3,600	\$3,706	2023
Friendship First Inc	NY	\$43,429	Executive Director	\$38,992	\$36,264	2023
The Dream Catcher Foundationinc	CA	\$41,718	Executive Di	\$12,621	\$10,895	2024
Gods Storehouse	MI	\$43,817	President	\$10,800	\$10,857	2025
Family And Community Services Of	OH	\$41,263	Exec Director	\$2,132	\$2,257	2024
Northeast Care Center Inc	OH	\$41,200	Executive Director	\$19,128	\$20,851	2023
Presbyterian Homes And Services	KY	\$41,085	President/ceo	\$2,126	\$2,351	2023
Marshall Road Inc	MA	\$44,652	President And Ceo	\$63,709	\$58,923	2023
Episcopal Church Home & Affiliates Inc	NY	\$44,690	President & C.e.o.	\$29,230	\$26,405	2024
Union Towers Senior Citizens Inc	MA	\$40,791	Executive Director	\$18,937	\$17,012	2024
Dorothis Daughter	CA	\$40,698	Ceo	\$32,400	\$27,969	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Edinburgh Usa Pro-am Foundation	MN	\$40,648	Chairman/gambling Manager	\$13,500	\$13,335	2024
Olean-bradford Ymca Foundation Inc	NY	\$40,552	Ceo, Secretary	\$9,047	\$8,414	2023
The Roo Crew	SC	\$40,507	Director	\$17,760	\$19,070	2023
Center For Justice & Freedom Inc	NY	\$40,462	President	\$291,667	\$263,476	2024
The Esther Jeanette Shumpert Walker	SC	\$40,413	Ceo/presiden	\$193,204	\$207,448	2023
Altruistry Foundation Inc	FL	\$40,173	Executive Director / Secretary	\$96,000	\$90,157	2024
The Hub Resource Center Inc	TX	\$45,439	President & Sec	\$16,486	\$16,973	2023
Artemis Endeavor Inc	NY	\$40,002	Executive Director	\$24,980	\$22,566	2024
The Hamels Foundation Inc	MO	\$45,689	Chief Operations Officer	\$15,000	\$16,351	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 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.

Sample, role match & sensitivity

PEER COUNT 167 organizations. Compensation range \$343–\$272,538; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$42,753); for reference, expenses \$79,412 and assets \$40,332. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Jaqueline Villarreal Bernal, reported title "Co-Exe Director", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	61 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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	53 rd
Total compensation (D + F), as reported (no adjustments)	51 st
Reportable pay only (column D), adjusted	72 nd
All sources (D + E + F), adjusted	37 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 (Jaqueline Villarreal Bernal) 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 167 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,640 is reasonable (approximately the 53rd 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.