

# Circle Of Life Development Foundation

Executive Director / CEO

EIN 844698001

CA · NTEE S31

FY ending 2021-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Arleen Waller, Executive Director / CEO** (\$45,000) against **every comparable organization** that fit the selection criteria — **81** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **35<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Arleen Waller — reported title “Cheif Executive Officer”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (S31).

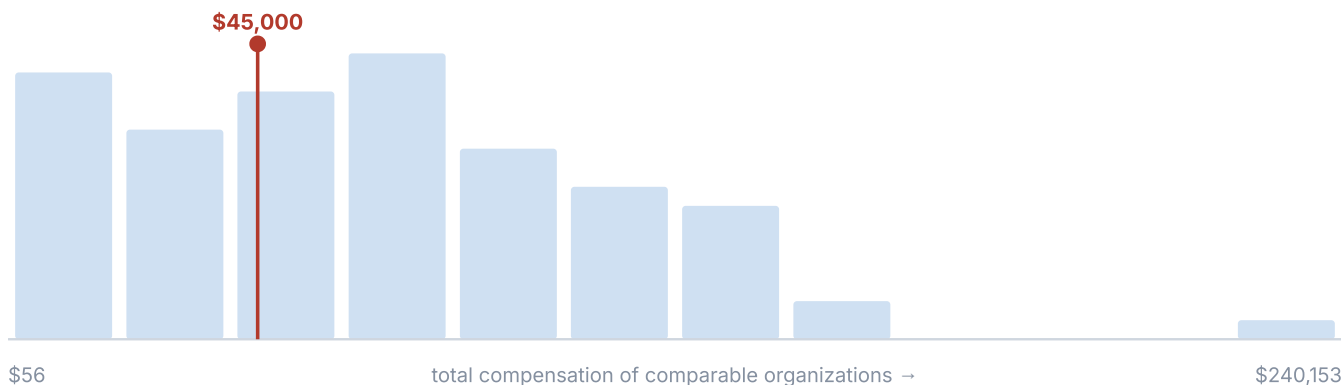
**BUDGET** Total revenue between \$154,389 and \$345,648 — 0.67x to 1.50x the subject's \$230,432 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (S31), nationwide + budget 0.67–1.5x revenue.

**81** organizations qualified on sector, size, and geography

→ **81** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,636	\$32,771	\$65,467	\$90,140	\$125,729	\$45,000
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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 CA 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="#">Tampa Bay Partnership For Regional</a>	FL	\$231,371	President & Ceo	\$14,175	<b>\$13,323</b>	2024
<a href="#">Economic Development Unit Inc</a>	LA	\$232,038	President	\$50	<b>\$56</b>	2023
<a href="#">Downtown Development Corporation</a>	IL	\$233,430	President	\$24,993	<b>\$24,582</b>	2024
<a href="#">Keystone Community Corporation</a>	MO	\$225,809	President	\$8,250	<b>\$8,742</b>	2024
<a href="#">Klamath Falls Downtown Association</a>	OR	\$224,126	Executive Director	\$44,440	<b>\$42,507</b>	2023
<a href="#">Urban City Codes Technology And Community Resource</a>	OH	\$238,007	President	\$45,538	<b>\$49,678</b>	2023
<a href="#">Bogalusa Rebirth</a>	LA	\$221,515	Executive Director	\$75,938	<b>\$83,656</b>	2024
<a href="#">Uptown Westerville Inc</a>	OH	\$220,919	Executive Dir.	\$68,133	<b>\$74,327</b>	2023
<a href="#">Tww Nyc Solidarity Inc</a>	NY	\$240,000	President	\$101,737	<b>\$91,973</b>	2024
<a href="#">Ulster County Economic Development</a>	NY	\$220,210	Ceo/president	\$16,190	<b>\$14,636</b>	2024
<a href="#">Parkrose Npi</a>	OR	\$241,082	Executive Dir.	\$48,750	<b>\$45,292</b>	2024
<a href="#">Stevens County Eic Inc</a>	MN	\$241,904	Executive Di	\$117,188	<b>\$115,846</b>	2024
<a href="#">Toolbox Inc</a>	KS	\$215,572	Executive Director	\$78,745	<b>\$87,623</b>	2023
<a href="#">Main-dempster Mile</a>	IL	\$245,988	Executive Director	\$75,000	<b>\$73,766</b>	2024
<a href="#">Foundation For A Sustainable Community</a>	VA	\$246,477	Ceo	\$16,000	<b>\$15,455</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Northeastern Economic Development Company Of Pa</a>	PA	\$247,257	President And Executive Direc	\$50,000	<b>\$51,357</b>	2023
<a href="#">Aransas County Partnership Edc</a>	TX	\$247,377	President	\$126,000	<b>\$126,095</b>	2024
<a href="#">Natick Center Associates Inc</a>	MA	\$247,738	Executive Di	\$21,875	<b>\$19,665</b>	2024
<a href="#">Greenline Access Capital</a>	PA	\$212,923	President	\$101,923	<b>\$104,689</b>	2023
<a href="#">City Of Kingston Local Development</a>	NY	\$249,090	Executive Director	\$17,348	<b>\$15,683</b>	2024
<a href="#">Faith And Work Enterprises Inc</a>	MD	\$209,546	Exec Director	\$72,735	<b>\$68,031</b>	2024
<a href="#">East Falls Development Corporation</a>	PA	\$251,481	Exec Director	\$77,449	<b>\$77,269</b>	2024
<a href="#">Development Chenango Corporation</a>	NY	\$252,762	Executive Director	\$16,323	<b>\$15,193</b>	2023
<a href="#">Plainfield Central Business District Management Co</a>	NJ	\$253,657	Executive Director	\$88,846	<b>\$79,361</b>	2024
<a href="#">Midtown Elizabeth District Management Corporation Inc</a>	NJ	\$253,742	Executive Director	\$84,904	<b>\$75,839</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA cost of living and 2021 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 CA 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 **81** organizations. Compensation range \$56–\$240,153; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$230,432); for reference, expenses \$174,278 and assets \$86,047.

ROLE MATCH	Arleen Waller, reported title " <i>Cheif Executive Officer</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	16 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	35 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	36 <sup>th</sup>
Reportable pay only (column D), adjusted	40 <sup>th</sup>
All sources (D + E + F), adjusted	21 <sup>st</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 (Arleen Waller) 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 81 similarly situated organizations (Same NTEE sector (S31), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,000 is reasonable (approximately the 35<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.