

Caldwell County Community Services Foundation

Executive Director / CEO

EIN 844844532

TX · NTEE T31

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sally Daniel, Executive Director / CEO** (\$77,275) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 91st percentile of comparable organizations

above the 90th percentile — board review recommended

Benchmarked executive: Sally Daniel — 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 (T31).

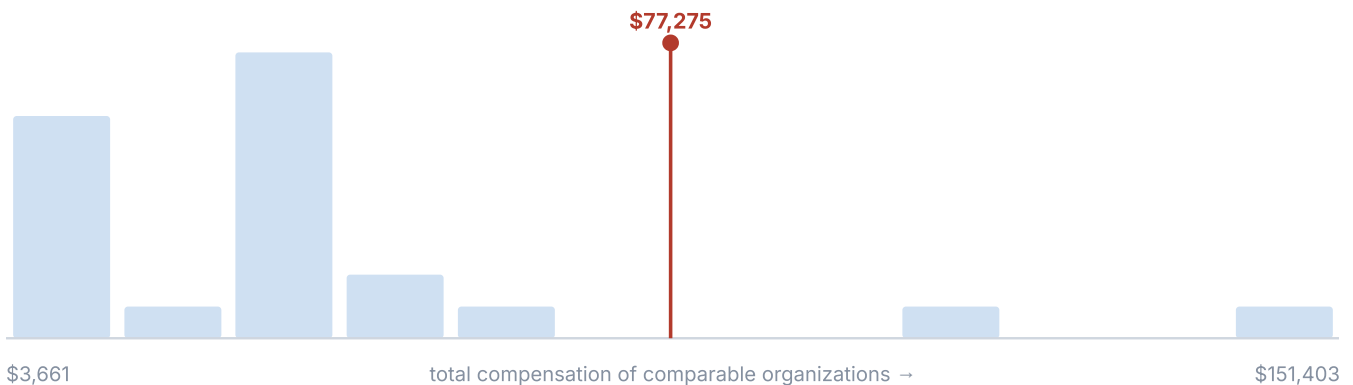
BUDGET Total revenue between \$67,318 and \$150,712 — 0.67x to 1.50x the subject's \$100,475 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (T31), nationwide + budget 0.67–1.5x revenue.

22 organizations qualified on sector, size, and geography

→ **22** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,058 10TH	\$11,738 25TH	\$31,671 MEDIAN	\$39,370 75TH	\$59,831 90TH	\$77,275 THIS ORG · 91ST
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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
Allen Morris Charitable Foundation	GA	\$92,690	Trustee	\$29,331	\$29,483	2024
Sterling Heights Area Community	MI	\$91,339	Executive Di	\$35,625	\$36,760	2024
Baraga County Community Foundation	MI	\$90,676	Executive Director	\$38,998	\$40,240	2024
Partnersfinancial Charitable Foundation	TX	\$114,298	Executive Director	\$24,000	\$24,000	2024
Emily's Power For A Cure	TN	\$115,319	President	\$29,320	\$31,720	2023
The Greater Baltimore Board Of Realtors Charitable Foundation Inc	MD	\$117,273	Trustee	\$10,933	\$9,955	2025
The Foundation Of The Broome-tioga	NY	\$82,492	Chief Executive Officer	\$35,005	\$31,622	2024
Jewish Family & Children's Services Of	NJ	\$81,731	Ceo	\$68,048	\$60,737	2024
Calvin Community Foundation	IA	\$79,743	Ceo	\$10,541	\$11,538	2024
Walker Area Community Foundation	MN	\$121,987	Board Chair	\$3,600	\$3,661	2023
Jobs For Humanity Inc	FL	\$76,980	President & Ceo	\$31,651	\$29,724	2024
S8 Impact Foundation	GA	\$75,796	Trustee	\$34,041	\$34,217	2024
Memphis-plough Community Foundation	TN	\$74,310	President	\$50,479	\$51,677	2025
Baltimore City Community College	MD	\$72,950	Controller	\$157,347	\$151,403	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Isa Foundation	PA	\$69,832	Exec Director	\$11,312	\$10,986	2025
The Good Fight Foundation Inc	LA	\$69,239	Vp / Treasur	\$30,000	\$33,999	2023
Yafa American Community Center	NY	\$136,852	Key Employee	\$8,010	\$7,236	2024
Nccf Property Investments Inc	KS	\$137,922	Executive Dir.	\$10,783	\$11,646	2024
Peaks Island Fund Inc	ME	\$138,733	Secretary	\$12,000	\$12,012	2024
Rancho Cucamonga Community & Arts	CA	\$139,149	Executive Director	\$39,890	\$35,451	2023
Samaritan Foundation Charitable Trust	GA	\$140,751	Former Trustee	\$45,472	\$47,057	2023
Dr Maya Angelou Foundation	CA	\$145,087	Board Chair	\$135,935	\$114,319	2025

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	22 organizations. Compensation range \$3,661–\$151,403; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$100,475); for reference, expenses \$210,973 and assets \$24,053. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Sally Daniel, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 2 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	91 st
Total compensation (D + F), as reported (no adjustments)	91 st
Reportable pay only (column D), adjusted	91 st
All sources (D + E + F), adjusted	50 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 (Sally Daniel) 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 22 similarly situated organizations (Same NTEE sector (T31), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$77,275 is reasonable (approximately the 91st 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.