

Brotallion Blue Skies Foundation

Executive Director / CEO

EIN 851893450
 CA · NTEE T50
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Spencer Payne, Executive Director / CEO** (\$1,662) against **every comparable organization** that fit the selection criteria — **40** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 3rd percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Spencer Payne — reported title “President and Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T50).
BUDGET	Total revenue between \$103,598 and \$231,937 — 0.67x to 1.50x the subject's \$154,625 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T50), nationwide + budget 0.67–1.5x revenue.

40 organizations qualified on sector, size, and geography → **40** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,849	\$20,083	\$35,660	\$70,279	\$108,416	\$1,662
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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
Capital Cause	MD	\$155,183	Ceo	\$119,817	\$129,725	2024
Hope For Honduran Children Foundation	OH	\$156,995	Executive Director	\$42,000	\$51,516	2024
Bourbon Charity	AZ	\$148,128	Executive Di	\$50,000	\$55,687	2024
Unchained	NV	\$143,124	Director Of Us Programs And Board Secretary	\$25,000	\$29,021	2024
Perspectability Inc	AR	\$167,484	Executive Director	\$12,696	\$16,527	2024
Common Good	DC	\$168,135	Founder	\$40,074	\$40,725	2024
Na Lima Kahiau	HI	\$139,974	Secretary	\$57,600	\$59,722	2024
St Charles Moose Lodge 1513 Loyal Order	MO	\$139,063	Assistant Administrator	\$9,600	\$11,472	2025
Bgcs Building Great Futures Inc	NY	\$136,436	Executive Director (July-de	\$11,363	\$11,891	2024
Rising Communities Economic Development	PR	\$133,416	President	\$30,547	\$30,547	2024
Ann Arbor Spark Foundation	MI	\$182,887	President & Ceo	\$42,697	\$51,037	2024
Project One Forty Three Inc	CO	\$125,790	President	\$95,500	\$106,048	2024
Ruth Stone House	VT	\$124,307	Chair	\$400	\$466	2024
River Kourt Apartments	OR	\$122,003	President	\$15,031	\$16,643	2023
The Micro Non Profit Network	VA	\$116,533	President	\$16,250	\$17,702	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Orchid Foundation	NY	\$194,488	Treasurer	\$80,000	\$86,190	2023
Pcf Gifting And Liquidation Charitable	CA	\$113,453	President & Ceo	\$69,882	\$69,882	2024
Jackrabbit Homes Inc	AZ	\$200,000	Ceo	\$28,454	\$32,626	2023
Learn And Discover 3 Inc	NY	\$107,740	President	\$12,188	\$12,754	2024
Graduate Medical Education Consortium Of Southwest	VA	\$201,618	Executive Director	\$62,083	\$71,470	2023
Reconnect Shiurim Inc	NJ	\$203,116	Secretary-director	\$28,350	\$29,313	2024
Coca Leverage Lender Inc	MO	\$104,815	Interim President (Thru 2/23)	\$2,171	\$2,741	2023
The Grace Bomb Company	MD	\$205,156	President	\$134,249	\$149,643	2023
Talitha Koum Womens Recovery House	IN	\$206,242	Director	\$25,920	\$31,655	2024
Phillips County Healthcare Foundation	CO	\$206,586	Executive Director	\$19,000	\$21,722	2023

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

■ Sample, role match & sensitivity

PEER COUNT **40** organizations. Compensation range \$466–\$523,305; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$154,625); for reference, expenses \$115,003 and assets \$72,411.

ROLE MATCH	Spencer Payne, reported title " <i>President and Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 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	3 rd
Total compensation (D + F), as reported (no adjustments)	3 rd
Reportable pay only (column D), adjusted	18 th
All sources (D + E + F), adjusted	3 rd

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 (Spencer Payne) 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 40 similarly situated organizations (Same NTEE sector (T50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,662 is reasonable (approximately the 3rd 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.