

Power Of Perception Inc

Executive Director / CEO

EIN 862587368

WI · NTEE O50

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Dennis K Beale Jr, Executive Director / CEO** (\$106,338) against **every comparable organization** that fit the selection criteria — **499** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **95th** percentile of comparable organizations above the 90th percentile — board review recommended

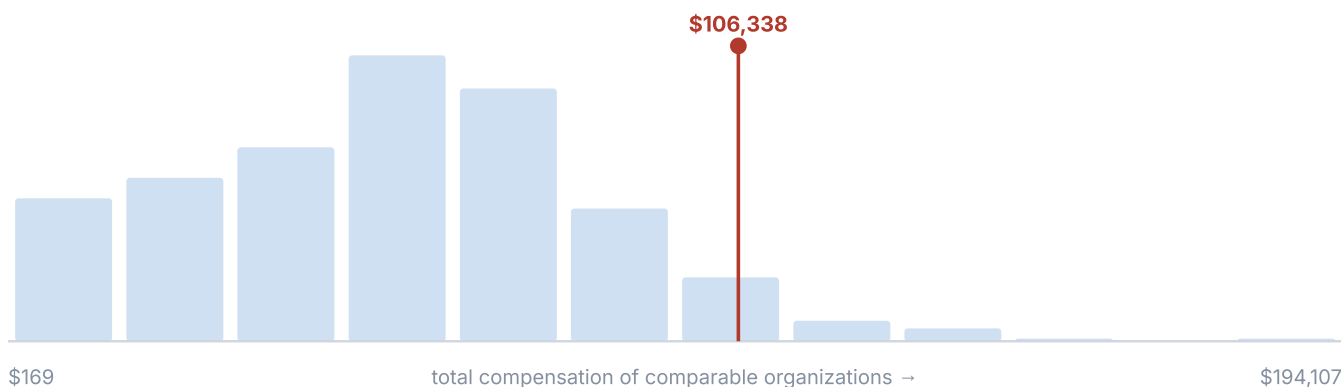
Benchmarked executive: Dennis K Beale Jr — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O50).
BUDGET	Total revenue between \$239,626 and \$536,476 — 0.67x to 1.50x the subject's \$357,651 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O50), nationwide + budget 0.67–1.5x revenue.

499 organizations qualified on sector, size, and geography → **499** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,582	\$33,468	\$56,962	\$76,232	\$91,212	\$106,338
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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 WI 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
Delaware Youth Soccer Association	DE	\$357,744	Executive Di	\$8,629	\$7,858	2024
Savannah Youth Development Foundation	GA	\$357,762	Executive Dir.	\$62,099	\$59,787	2023
Mission Be Inc	NY	\$357,538	Ceo	\$124,920	\$104,985	2024
Prevention And Treatment Center	NC	\$358,386	Executive Di	\$50,038	\$48,086	2024
Prevention Education Programs Inc	AR	\$358,394	Executive Director	\$63,090	\$67,904	2023
American Debate League Inc	NY	\$358,602	Executive Director	\$95,055	\$79,886	2024
Beyond The Game	OH	\$358,714	President	\$25,000	\$25,354	2023
Gaithersburg Beloved Community Init	MD	\$359,397	Executive Director	\$100,000	\$84,709	2025
Girls Light Our Way Glow Nfp	IL	\$359,756	Director	\$83,350	\$76,211	2024
Compass Path Inc	MA	\$359,759	Director/executive Director	\$76,844	\$64,223	2024
Lantern Network	TN	\$354,937	Executive Director	\$78,000	\$76,253	2024
Youth Speak Out International Inc	FL	\$360,637	Executive Director	\$100,547	\$90,444	2023
Truly Reviving Our Youth	CA	\$353,693	Director & President (Cvo)	\$95,212	\$78,723	2023
12th Rock Ministries Inc	NY	\$353,432	President	\$54,640	\$47,277	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Black Child Development Institute - Atlanta Inc	GA	\$362,176	President	\$42,000	\$39,276	2024
The Compass	AK	\$362,975	Executive Dir.	\$78,000	\$69,355	2024
Iconoclast Artists	TX	\$363,414	Executive Director	\$60,000	\$57,469	2023
Cliff Avril Family Foundation Inc	NY	\$351,214	Secretary	\$88,003	\$73,959	2024
C You In The Major Leagues Inc	KS	\$350,760	Executive Director	\$27,646	\$28,598	2023
Life Enhancement And Achievement Program	MS	\$350,404	Executive Director	\$71,323	\$73,880	2024
Athletic Club Miami Inc	FL	\$349,620	President	\$124,267	\$111,780	2023
Convivir Colorado	CO	\$349,346	Ceo & Founder	\$92,459	\$82,455	2024
Taproot Inc	IA	\$366,495	Director	\$92,500	\$94,197	2024
Backlight Productions	TN	\$348,625	Executive Director	\$51,120	\$49,975	2024
Girls In The Know	MO	\$348,541	Executive Driector	\$85,633	\$84,354	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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 **499** organizations. Compensation range \$169–\$194,107; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$357,651); for reference, expenses \$365,319 and assets \$6,333.

ROLE MATCH	Dennis K Beale Jr, reported title <i>"EXECUTIVE DIRECTOR"</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	4 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	95 th
Total compensation (D + F), as reported (no adjustments)	93 rd
Reportable pay only (column D), adjusted	96 th
All sources (D + E + F), adjusted	94 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 (Dennis K Beale Jr) 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 499 similarly situated organizations (Same NTEE sector (O50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$106,338 is reasonable (approximately the 95th 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.