

Nuca Of Kentucky Inc

Executive Director / CEO

EIN 870821432
 KY · NTEE S034
 FY ending 2024-12-31
June 10, 2026

This analysis benchmarks the total compensation of **Mary Jo Spurlock, Executive Director / CEO** (\$39,000) against **every comparable organization** that fit the selection criteria — **586** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **45th** percentile of comparable organizations within the typical range

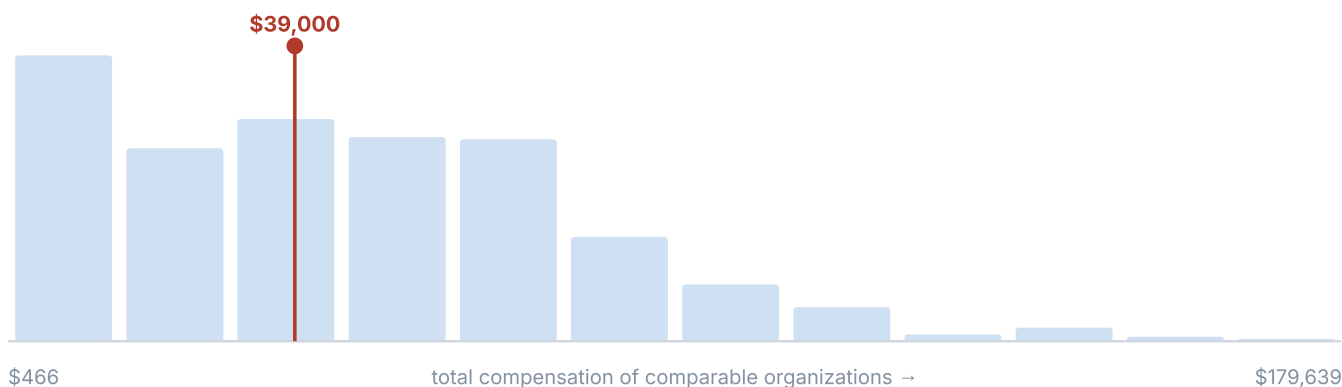
Benchmarked executive: Mary Jo Spurlock — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S034).
BUDGET	Total revenue between \$90,578 and \$202,788 — 0.67x to 1.50x the subject's \$135,192 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (S), nationwide + budget 0.67–1.5x revenue.

586 organizations qualified on sector, size, and geography → **586** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,418	\$18,778	\$42,979	\$65,965	\$86,825	\$39,000
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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 KY 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
Chamber Of Commerce Trenton Mo	MO	\$135,222	Past Executive Director	\$51,847	\$52,622	2023
Interior Cabaret Hotel Restaurant &	AK	\$135,245	Sec/treas	\$13,490	\$12,004	2024
Center For The Advancement Of The Steady	VA	\$135,130	Executive Director	\$112,131	\$103,750	2023
Grow Grand Island Inc	NE	\$135,084	Chair Person	\$30,000	\$30,033	2024
East Peoria Community Foundation Nfp	IL	\$135,030	Administrative Assistant	\$1,800	\$1,696	2023
Jamestown Regional Entrepreneur Center	ND	\$135,026	Key Employee	\$75,539	\$77,159	2024
1231-1235 Good Hope Road Inc	DC	\$135,004	Chief Executive Officer	\$23,544	\$19,230	2024
Rock & Wrap It Up Inc	NY	\$134,916	Ceo	\$24,000	\$20,186	2024
Community Property Inc	WI	\$134,760	Director/treasurer	\$15,872	\$15,429	2024
The Greater Wilkes-barre Development	PA	\$134,703	President/ceo	\$11,279	\$10,469	2024
Tennessee Latin American Chamber Of Commerce	TN	\$135,769	Executive Director	\$56,513	\$56,924	2023
Unite Here Education And Support Fund	NY	\$135,771	President & Director	\$82,648	\$71,566	2023
Murray Main Street Program Inc	KY	\$134,398	Executive Director	\$47,187	\$47,187	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Main Street Fairmont Inc	WV	\$136,324	Executive Di	\$1,875	\$1,945	2023
The Indus Entrepreneurs	OR	\$133,776	Executive Director	\$35,103	\$31,238	2023
Air Institute Corporation	MD	\$136,650	Executive Director	\$97,717	\$87,544	2023
Egleston Square Main Street Inc	MA	\$133,546	Executive Director	\$56,435	\$45,986	2025
Camba Economic Development Corporation	NY	\$133,495	President/ceo	\$87,526	\$75,790	2023
West Broadway Neighborhood Association	RI	\$133,281	Executive Director	\$45,619	\$40,715	2024
Community En Accion	TX	\$133,058	Executive Director	\$102,500	\$95,435	2024
Nwgm Title Holding Company Iii Inc	NH	\$132,850	President	\$19,521	\$16,345	2025
Opportunity Wichita Inc	KS	\$132,579	President - Greater Wichita Partnership	\$28,612	\$28,771	2024
Midtown Raleigh Alliance Inc	NC	\$137,805	Executive Director	\$77,557	\$74,590	2024
North Dakota Construction Council	ND	\$132,470	Executive Dir.	\$12,000	\$12,257	2024
Ripley County Economic Development Corporation	IN	\$138,295	Executive Director	\$75,000	\$73,617	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KY 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 KY 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	586 organizations. Compensation range \$466–\$179,639; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$135,192); for reference, expenses \$110,529 and assets \$190,787.
ROLE MATCH	Mary Jo Spurlock, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	124 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	45 th
Total compensation (D + F), as reported (no adjustments)	43 rd
Reportable pay only (column D), adjusted	52 nd
All sources (D + E + F), adjusted	32 nd

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 (Mary Jo Spurlock) 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 10, 2026, comparing compensation against 586 similarly situated organizations (Same NTEE major group (S), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$39,000 is reasonable (approximately the 45th 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 10, 2026.