

Foundation For Body Mind & Spirit

Executive Director / CEO

EIN 900587776
 TX · NTEE S20
 FY ending 2024-03-31
 June 9, 2026

This analysis benchmarks the total compensation of **Russell Crews, Executive Director / CEO** (\$35,219) against **every comparable organization** that fit the selection criteria — **306** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25th** percentile of comparable organizations within the typical range

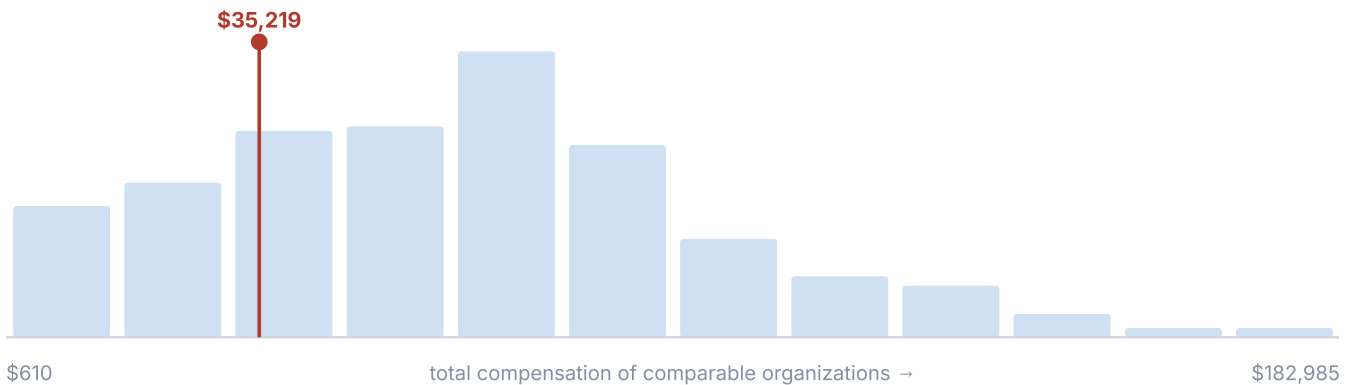
Benchmarked executive: Russell Crews — reported title "PRESIDENT/CEO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S20).
BUDGET	Total revenue between \$196,281 and \$439,437 — 0.67x to 1.50x the subject's \$292,958 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S20), nationwide + budget 0.67–1.5x revenue.

306 organizations qualified on sector, size, and geography → **306** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,429	\$36,115	\$62,621	\$81,391	\$110,909	\$35,219
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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
Experience The Heart Of	IN	\$293,906	Executive Di	\$42,250	\$45,857	2023
Moravia Park Community Development Corporation	MD	\$294,013	President	\$24,440	\$23,517	2023
Shaker Heights Development Corporation	OH	\$290,507	Executive Director	\$89,719	\$94,997	2024
Tooley Comm Development Group Inc	FL	\$296,089	Chairman	\$70,000	\$67,681	2023
United Human Services Of Se Alaska	AK	\$296,107	Vice Preside	\$12,000	\$11,469	2024
Houghton Jones Neighborhood Task Force Inc	MI	\$296,350	Office Manager	\$23,247	\$23,987	2024
One In A Million Inc	IL	\$289,444	President	\$36,656	\$37,090	2023
West Bank Business Association	MN	\$288,979	Executive Director	\$30,808	\$31,331	2023
Downtown Brookings	SD	\$297,995	Executive Dir.	\$36,094	\$40,998	2023
Main Street Gettysburg Inc	PA	\$287,455	President	\$80,822	\$80,573	2024
Ken-rock Community Center Inc	IL	\$287,423	President & Ceo	\$64,820	\$65,588	2023
Connect Waukegan Nfp	IL	\$287,155	Executive Dir.	\$119,550	\$117,495	2024
Canoga Park Improvement Association	CA	\$299,192	Exc. Dir.	\$57,200	\$50,836	2023
Partners For Livable Omaha	NE	\$286,715	Executive Director	\$69,383	\$74,602	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
District 2 Community Enhancement Corporation	LA	\$299,563	President	\$92,935	\$105,324	2023
Puede Network	TX	\$299,580	Executive Director	\$62,500	\$62,500	2024
Davis Tennon Foundation	WI	\$300,000	Director	\$75,000	\$78,303	2024
North Capital Main Street	DC	\$285,374	Executive Director	\$48,182	\$43,516	2023
Main Street Murfreesbororutherford	TN	\$300,829	Executive Dir.	\$70,750	\$74,345	2024
The Montague Street District Management	NY	\$284,926	Executive Direc	\$61,285	\$55,362	2024
Wayne County Family Center	PA	\$301,055	Executive Director	\$51,094	\$52,441	2023
Mount Washington Community	PA	\$301,486	Executive Dir.	\$35,000	\$34,892	2024
Sheppard Military Affairs Committee	TX	\$284,060	President	\$90,000	\$87,680	2025
New Mexico Appleseed	NM	\$284,037	Executive Di	\$151,740	\$167,973	2023
Sgr Foundation	PA	\$301,908	Executive Director	\$15,000	\$14,954	2024

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 306 organizations. Compensation range \$610–\$182,985; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$292,958); for reference, expenses \$295,266 and assets \$8,230.

ROLE MATCH	Russell Crews, reported title " <i>PRESIDENT/CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	14 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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	25 th
Total compensation (D + F), as reported (no adjustments)	25 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	100 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 (Russell Crews) 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 306 similarly situated organizations (Same NTEE sector (S20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$35,219 is reasonable (approximately the 25th 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.