

Radical Reversal

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Randall Horton, Executive Director / CEO** (\$22,125) against **every comparable organization** that fit the selection criteria — **79** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 9th percentile of comparable organizations

below the typical range for comparable organizations

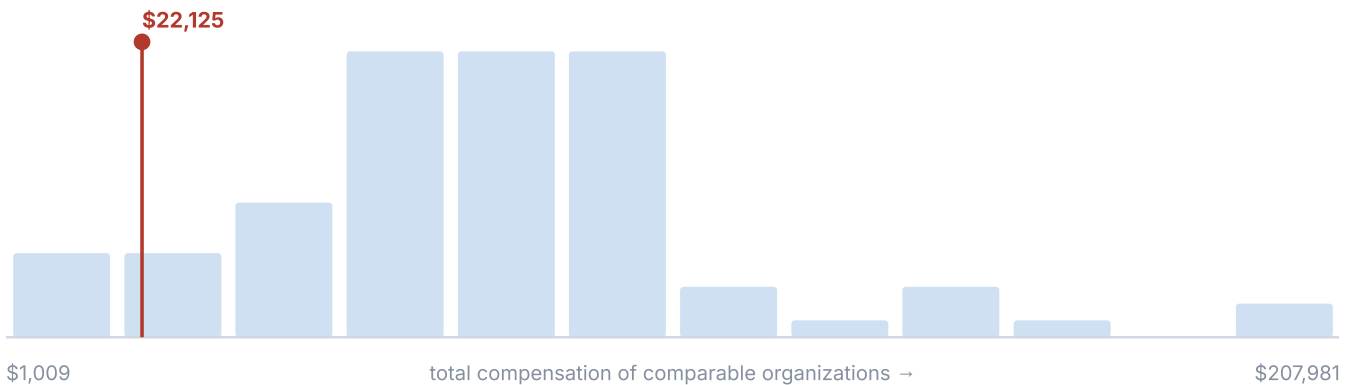
Benchmarked executive: Randall Horton — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P50).
BUDGET	Total revenue between \$325,737 and \$729,262 — 0.67x to 1.50x the subject's \$486,175 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P50), nationwide + budget 0.67–1.5x revenue.

79 organizations qualified on sector, size, and geography → **79** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$23,872	\$53,766	\$75,734	\$94,553	\$109,253	\$22,125
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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 NJ 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
Emages Inc	IL	\$481,167	Board Member	\$60,000	\$66,067	2024
Reliable Payee Services Inc	PA	\$492,561	Executive Director	\$69,600	\$75,734	2025
Responsible Party Services Inc	PA	\$496,046	Secretary/treasurer	\$134,423	\$150,140	2024
Victory Transformation Inc	NY	\$497,444	Member	\$51,450	\$53,610	2023
Community Spring Inc	FL	\$497,960	Executive Director	\$68,500	\$70,216	2025
Supportive Community Services Inc	WI	\$499,929	Executive Dir.	\$70,462	\$84,854	2023
Senior Resource Services	CO	\$503,870	Executive Di	\$77,650	\$83,393	2024
The Center For Disability	OH	\$504,123	Executive Di	\$80,000	\$97,705	2023
The Three Doors	VA	\$462,551	President	\$86,672	\$93,730	2024
Heartbeat Of Lima Inc	OH	\$460,690	Director	\$44,620	\$52,932	2024
New Jersey Together Inc	NJ	\$456,325	Executive Director	\$108,989	\$108,989	2024
Plumline Inc	TN	\$449,782	President	\$176,660	\$207,981	2024
Space Between	WA	\$445,081	Co-director	\$95,234	\$93,035	2025
Lasos Inc	MD	\$527,404	Executive Dir.	\$62,540	\$63,799	2025
Iva's Place Inc	TN	\$443,936	Executive Di	\$42,000	\$48,171	2025
Guided By Humanity	CO	\$443,274	Executive Director	\$75,000	\$80,547	2024
Odessa Links Inc	TX	\$441,803	Executive Dir.	\$57,000	\$65,748	2023
Women In Leadership New Mexico Inc	NM	\$535,553	Executive Di	\$79,730	\$96,046	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ethiopian Community Services And Development Council Inc	DC	\$436,672	Program Director And Teacher	\$57,600	\$56,612	2024
Conexion Latina Newport	RI	\$545,189	Executive Director	\$82,766	\$91,514	2023
Eastern Oklahoma Donated Dental	OK	\$552,320	Chief Operat	\$83,833	\$103,391	2024
Fox Chapel Killer Whales Inc	PA	\$553,526	Head Coach Former	\$55,057	\$59,910	2025
Fresh Air Family Inc	AL	\$416,909	Executive Director	\$53,460	\$64,687	2024
Shift Garage	SD	\$556,335	President	\$82,760	\$102,299	2024
New Life Mission	ME	\$558,746	President	\$33,400	\$37,459	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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	79 organizations. Compensation range \$1,009–\$207,981; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$486,175); for reference, expenses \$138,385 and assets \$383,625. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Randall Horton, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 3 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	9 th
Total compensation (D + F), as reported (no adjustments)	10 th
Reportable pay only (column D), adjusted	10 th
All sources (D + E + F), adjusted	6 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 (Randall Horton) 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 79 similarly situated organizations (Same NTEE sector (P50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,125 is reasonable (approximately the 9th 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.