

# Pendleton Underground Tours Inc

Executive Director / CEO

EIN 930995215  
 OR · NTEE S33Z  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Brooke Armstrong, Executive Director / CEO** (\$76,483) against **every comparable organization** that fit the selection criteria — **1768** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **46<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Brooke Armstrong — 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 (S33Z).
BUDGET	Total revenue between \$264,918 and \$593,101 — 0.67x to 1.50x the subject's \$395,401 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (S), nationwide + budget 0.67–1.5x revenue.

**1,768** organizations qualified on sector, size, and geography → **1,768** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$19,388	\$49,942	\$81,403	\$114,403	\$160,575	<b>\$76,483</b>
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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 OR 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
<a href="#">Spring Branch Human Resources Partnership Inc</a>	TX	\$395,476	Executive Director	\$139,200	<b>\$154,370</b>	2023
<a href="#">Indian Country Grassroots Support</a>	NM	\$395,484	Executive Di	\$104,264	<b>\$120,757</b>	2024
<a href="#">Und Center For Innovation Foundation</a>	ND	\$395,300	Director/ceo	\$73,712	<b>\$87,107</b>	2024
<a href="#">Queen City Angels</a>	OH	\$395,808	Executive Director	\$180,560	<b>\$205,933</b>	2024
<a href="#">Renewall Inc</a>	WV	\$396,012	Executive Dir.	\$42,700	<b>\$51,255</b>	2023
<a href="#">Service Employees International</a>	MN	\$396,068	President	\$66,844	<b>\$71,124</b>	2024
<a href="#">Friends Of Finland And Community</a>	MN	\$396,245	Executive Director	\$38,628	<b>\$41,101</b>	2024
<a href="#">Martinsville-henry County Chamber Of Commerce Inc</a>	VA	\$394,508	President	\$48,659	<b>\$52,086</b>	2023
<a href="#">New Hope Resource Center</a>	WA	\$394,474	New Hope Director	\$30,586	<b>\$29,488</b>	2024
<a href="#">American Nurses Association Massachusetts Inc</a>	MA	\$396,400	Executive Director	\$92,179	<b>\$91,832</b>	2023
<a href="#">Forging Industry Educational And</a>	OH	\$396,575	Ceo	\$53,762	<b>\$61,317</b>	2024
<a href="#">Builders Guild Of Western Pennsylvania Inc</a>	PA	\$394,165	Executive Director	\$161,000	<b>\$168,433</b>	2025
<a href="#">The Tatanka Funds Incorporated</a>	SD	\$396,706	Executive Director (Thru July 24)	\$69,954	<b>\$83,135</b>	2024
<a href="#">Business For A Fair Minimum Wage Inc</a>	MD	\$394,082	President & Ceo	\$149,000	<b>\$150,003</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Fort Belknap Community Economic Develop</a>	MT	\$396,766	Chairman	\$300	<b>\$348</b>	2024
<a href="#">International Union Uaw Local 1284</a>	MI	\$393,983	President	\$8,831	<b>\$9,815</b>	2024
<a href="#">Child Advocacy Services Sega Inc</a>	GA	\$397,195	Executive Director	\$53,302	<b>\$59,416</b>	2023
<a href="#">Anti Entropy</a>	TX	\$393,476	President	\$65,000	<b>\$75,038</b>	2022
<a href="#">Women's Mentoring Network Inc</a>	CT	\$393,469	Executive Director	\$82,500	<b>\$85,756</b>	2023
<a href="#">Summit Economic Partnership</a>	CO	\$393,014	Ceo	\$135,000	<b>\$139,393</b>	2024
<a href="#">Historic Park City Alliance</a>	UT	\$397,898	Executive Di	\$108,000	<b>\$119,027</b>	2024
<a href="#">Community Dispute Resolution Center Inc</a>	NY	\$392,888	Executive Director	\$76,398	<b>\$74,339</b>	2024
<a href="#">Southern Palmetto Foundation</a>	SC	\$392,774	President And Ceo	\$79,281	<b>\$89,064</b>	2024
<a href="#">Oregon Head Start Association</a>	OR	\$392,740	Executive Dir.	\$90,045	<b>\$90,045</b>	2024
<a href="#">Frogtown Neighborhood Association</a>	MN	\$398,273	Co-executive Director	\$78,525	<b>\$83,553</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT **1768** organizations. Compensation range \$224–\$723,299; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$395,401); for reference, expenses \$367,376 and assets \$1,043,821.
ROLE MATCH	Brooke Armstrong, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	204 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	79 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	46 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	50 <sup>th</sup>
Reportable pay only (column D), adjusted	49 <sup>th</sup>
All sources (D + E + F), adjusted	37 <sup>th</sup>

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 (Brooke Armstrong) 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 1768 similarly situated organizations (Same NTEE major group (S), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$76,483 is reasonable (approximately the 46<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.