

Shdc No 7 Inc

Executive Director / CEO

EIN 990319051

HI · NTEE F330

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Linda S Ahue, Executive Director / CEO** (\$12,721) against **every comparable organization** that fit the selection criteria — **47** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30th** percentile of comparable organizations within the typical range

Benchmarked executive: Linda S Ahue — reported title “EXEC DIR/ASST. SECRETARY”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

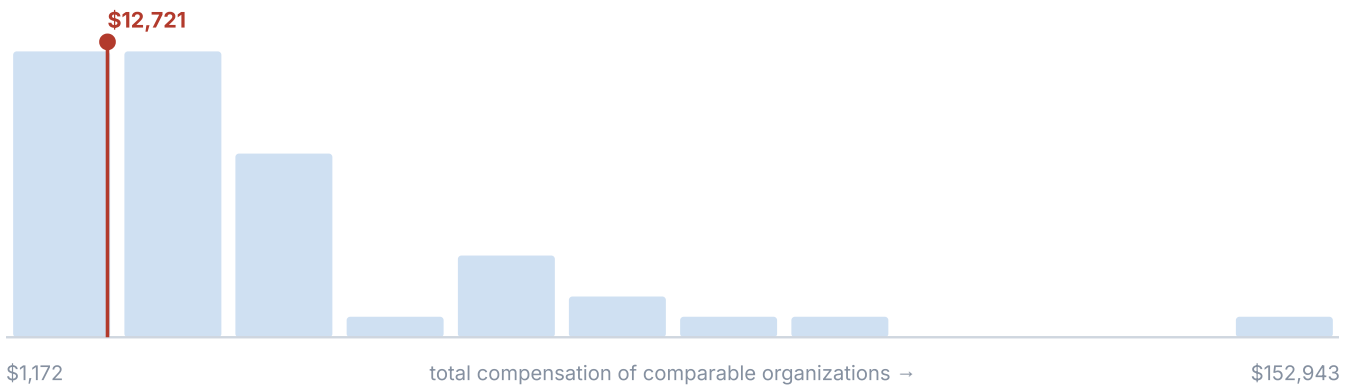
SECTOR Organizations sharing the subject's NTEE classification (F330).

BUDGET Total revenue between \$34,976 and \$78,306 — 0.67x to 1.50x the subject's \$52,204 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (F), nationwide + budget 0.67–1.5x revenue.

47 organizations qualified on sector, size, and geography → **47** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,724	\$10,834	\$21,280	\$34,261	\$64,314	\$12,721
---------	----------	----------	----------	----------	----------



■ 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 HI 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
Helping Our Mentally Ill Experience	CA	\$51,272	President & Ceo	\$67,023	\$62,787	2024
Lighthouse For New Hope	TX	\$53,527	Development Director	\$15,600	\$17,430	2023
Center South Housing Development	PA	\$48,315	Director Of Construction	\$13,787	\$15,357	2023
Whistleblowers Of America	FL	\$47,484	Vice President	\$22,126	\$22,550	2024
Reclaiming Victory Ministries Inc	OR	\$57,764	President	\$11,135	\$11,550	2023
2nd Chance Ministries Community Developm	NY	\$58,009	Board Member	\$9,050	\$9,134	2023
Country Valley Industries Inc	NY	\$46,243	Chief Executive Officer	\$35,005	\$34,317	2024
Caring Residential Services Iij Inc	NJ	\$58,960	Pres And Exec Director Ope	\$157,895	\$152,943	2024
National Drug & Safety League	MI	\$59,272	President/di	\$7,156	\$8,014	2024
Project Live Xiii Inc	NJ	\$59,819	Executive Director	\$11,844	\$11,472	2024
Resilience Across Borders Inc	MD	\$44,588	Executive Director	\$15,608	\$16,298	2023
Vesta Arundel Inc	MD	\$60,462	President	\$21,417	\$21,723	2024
Mosaic Illinois Housing Of Rockford I	NE	\$60,646	President	\$15,891	\$18,542	2024
Bloom In The Dark Inc	TN	\$43,599	President Chairman	\$18,125	\$21,280	2023
Nami Mahoning Valley	OH	\$61,216	Director	\$13,100	\$15,497	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
My Own Home	MI	\$61,510	Executive Director	\$5,228	\$5,854	2024
Concha Ortiz Y Pino De Kleven Corporation	NM	\$61,819	Executive Director	\$27,258	\$31,806	2024
Cfc Loud N Clear Foundation Inc	NJ	\$62,319	Executive Director	\$81,539	\$81,314	2023
Ground For Growth Inc	GA	\$41,154	President	\$5,000	\$5,455	2024
Florida Society Of Addiction Medicine	FL	\$63,381	Administrator	\$21,703	\$22,772	2023
Willcox Against Substance Abuse	AZ	\$63,888	Executive Director	\$32,784	\$34,205	2024
The Openminds Foundation	CA	\$40,330	Executive Director	\$1,800	\$1,736	2023
Living With Change	OH	\$64,941	Vice President/treas	\$30,000	\$34,472	2024
Sundown M Foundation	WA	\$39,356	Executive Director	\$28,878	\$28,049	2024
Warhorse Legacy Foundation	AR	\$65,781	President	\$81,120	\$101,845	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to HI 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 HI 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	47 organizations. Compensation range \$1,172–\$152,943; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$52,204); for reference, expenses \$62,792 and assets \$422,314.
ROLE MATCH	Linda S Ahue, reported title <i>"EXEC DIR/ASST. SECRETARY"</i> , benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.

RELATED-ORG PAY 23 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	30 th
Total compensation (D + F), as reported (no adjustments)	30 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	49 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 (Linda S Ahue) 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 47 similarly situated organizations (Same NTEE major group (F), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,721 is reasonable (approximately the 30th 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.