

Marine Military Academy Foundation

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Christopher S Dowling, Executive Director / CEO** (\$67,778) against **every comparable organization** that fit the selection criteria — **97** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **78th** percentile of comparable organizations within the typical range

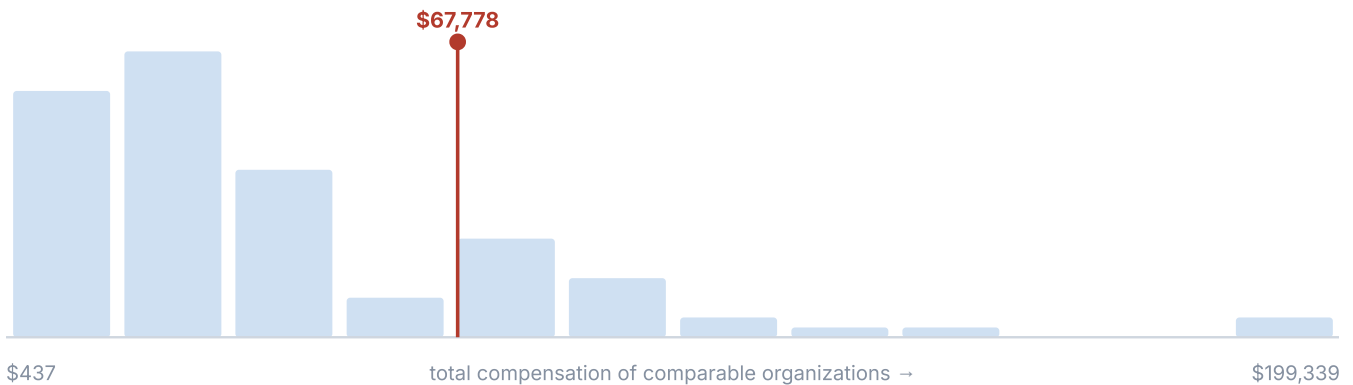
Benchmarked executive: Christopher S Dowling — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B11).
BUDGET	Total revenue between \$112,582 and \$252,051 — 0.67x to 1.50x the subject's \$168,034 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

97 organizations qualified on sector, size, and geography → **97** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,289	\$16,920	\$27,616	\$52,617	\$84,938	\$67,778
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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
Lancaster-lebanon Education Foundat	PA	\$168,501	Exec Dir At	\$92,968	\$92,682	2024
Westerville South Athletic Boosters	OH	\$167,335	Concession C	\$6,000	\$6,189	2025
Flt Holding Inc	OK	\$165,816	President	\$5,608	\$6,356	2023
Eccs Building Company	MN	\$170,500	Chair	\$17,689	\$17,989	2023
University Of Northern California	CA	\$165,491	President	\$30,000	\$26,662	2023
Santa Rosa Academy Foundation	CA	\$165,173	President	\$53,021	\$45,769	2024
The Fay School Endowment Fund	TX	\$164,447	Head Of School	\$28,931	\$29,786	2023
Friends Of Upland Choral Music	CA	\$172,068	Treasurer	\$7,200	\$6,055	2025
Cap And Gown Project	AL	\$159,392	Executive Director	\$27,000	\$29,160	2024
Nacs Foundation	OH	\$159,133	Ceo	\$21,014	\$22,250	2024
Cdu Foundation	CA	\$158,600	Treasurer	\$35,190	\$31,274	2023
Aggie Redrock Foundation	UT	\$158,497	Treasurer	\$78,986	\$78,732	2025
Sc Technology Center Inc	MI	\$158,481	Director & President	\$188,886	\$194,901	2024
Savannah Classical Academy	GA	\$179,227	Executive Di	\$110,557	\$114,412	2023
Mike Steele Foundation For Communities In Schools	TX	\$180,023	President & Ceo	\$8,035	\$8,035	2024
Icpi Foundation For Education And	VA	\$155,870	President & Ceo	\$19,964	\$19,840	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
St Charles City County Library	MO	\$180,821	Library Foundation Director	\$17,144	\$18,152	2024
Hempfield Foundation	PA	\$155,185	Executive Director	\$24,542	\$24,466	2024
Winchester Education Foundation Inc	VA	\$181,748	Executive Director	\$14,394	\$14,304	2023
Concordia Lutheran Schools Of Omaha	NE	\$183,176	President	\$67,643	\$74,879	2023
Pinkney Innovation Complex For Science &	MD	\$152,797	Executive Director	\$41,024	\$39,474	2023
Lee County Education Foundation	NC	\$184,531	Executive Director	\$4,500	\$4,786	2023
Chico Cheer All Stars Inc	CA	\$184,735	Director And President	\$30,000	\$25,897	2024
Mustang Mockingbird Properties	TX	\$151,250	President	\$85,562	\$85,562	2024
Harbor Springs Ram Boosters	MI	\$186,815	Treasurer	\$3,600	\$3,715	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 **97** organizations. Compensation range \$437–\$199,339; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$168,034); for reference, expenses \$331,183 and assets \$6,291,370. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Christopher S Dowling, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	44 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	78 th
Total compensation (D + F), as reported (no adjustments)	79 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	81 st

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 (Christopher S Dowling) 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 97 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$67,778 is reasonable (approximately the 78th 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.