

Bolivar Free Library Association

Executive Director / CEO

EIN 160837453
 NY · NTEE B70
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Cathy Fuller, Executive Director / CEO** (\$6,743) against **every comparable organization** that fit the selection criteria — **381** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **16th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Cathy Fuller — reported title “DIRECTOR”, 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 (B70).
BUDGET	Total revenue between \$53,683 and \$120,186 — 0.67x to 1.50x the subject's \$80,124 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

381 organizations qualified on sector, size, and geography → **381** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$4,981	\$12,308	\$30,189	\$52,603	\$88,191	\$6,743
---------	----------	----------	----------	----------	----------------



■ 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 NY 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
Healthy Congregations Inc	OH	\$80,104	Ceo/executive Director	\$31,251	\$37,712	2023
Yakima Valley Visitors & Convention Fdn	WA	\$80,286	President & Ceo Of Yvvcb	\$13,501	\$13,377	2024
Fresh Start Child Care Academy Inc	DE	\$80,516	President	\$3,990	\$4,451	2023
The Springfield Greene County Public	MO	\$79,699	Develop. Dir	\$2,102	\$2,464	2024
Cma Education Foundation Inc	CT	\$79,678	Executive Director	\$24,000	\$25,638	2023
Texas Food & Fuel Association Scholarship Foundation	TX	\$80,681	President	\$20,944	\$23,185	2024
Michael Sadler Foundation	MI	\$80,801	President	\$24,000	\$28,224	2023
Belafonte Family Foundation Inc	NY	\$79,282	President/exec Director	\$99,000	\$101,924	2023
Homeschoolers United In The Big Bend Incorporated	FL	\$81,053	President & Treasurer	\$15,061	\$15,658	2024
Augustine Literacy Project Of The	SC	\$81,367	Ceo	\$3,500	\$4,160	2023
Schroeder Scholarship Fund	PA	\$81,407	Trustee	\$12,300	\$13,574	2024
Neohumanist College Of Asheville	NC	\$78,689	President	\$52,500	\$60,032	2024
Maxmath Tutoring Online Inc Dc Branch	DC	\$78,567	Ceo	\$5,205	\$5,055	2024
National Independent Automobile Dealers	TX	\$78,487	President/ceo	\$15,238	\$17,367	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Oscar & Mildred Larson Scholarship Trust	PA	\$78,461	Provost	\$60,531	\$68,775	2023
California Psychology Internship Council	CA	\$82,024	Executive Director	\$53,750	\$52,881	2023
Educational Ministries	OR	\$82,343	Board Member	\$36,000	\$36,997	2024
Spring Valley Education Foundation	SC	\$82,410	Executive Director	\$28,403	\$33,760	2023
Literacy Volunteers At Centenary	LA	\$77,776	Executive Director	\$32,800	\$39,969	2024
Boston College Law School Publication	MA	\$82,585	Digest Volunteer	\$45,000	\$44,750	2024
Western Telecommunications Alliance	MT	\$77,444	Executive Vice President	\$51,810	\$61,804	2024
Air Traffic Control Scholarship Fund	VA	\$82,848	President And Ceo (Former)	\$42,750	\$45,679	2024
Middle Grades Collaborative	VT	\$77,348	President/treas	\$25,000	\$27,847	2024
Maxmath Tutoring Online Inc	GA	\$77,264	President	\$5,205	\$5,792	2024
Portville Free Library	NY	\$82,993	Manager	\$46,200	\$46,200	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 **381** organizations. Compensation range \$230–\$488,335; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$80,124); for reference, expenses \$50,701 and assets \$1,086,058.
ROLE MATCH	Cathy Fuller, reported title " <i>DIRECTOR</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	105 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	23 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	16 th
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	42 nd
All sources (D + E + F), adjusted	14 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 (Cathy Fuller) 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 381 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,743 is reasonable (approximately the 16th 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.