

Advanced Providers Insurance Risk

Executive Director / CEO

EIN 201095828
 AZ · NTEE Y230
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Charles Marlin, Executive Director / CEO** (\$51,600) against **every comparable organization** that fit the selection criteria — **102** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 91st percentile of comparable organizations

above the 90th percentile — board review recommended

Benchmarked executive: Charles Marlin — reported title “PRESIDENT, TREASURER, DIRE”, 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 (Y230).
BUDGET	Total revenue between \$82,740 and \$185,241 — 0.67x to 1.50x the subject's \$123,494 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

102 organizations qualified on sector, size, and geography → **102** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$489	\$1,510	\$6,715	\$16,055	\$44,847	\$51,600
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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 AZ 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
Martinsburg Fairview Cemetery Assoc	PA	\$123,949	Sectreasurer	\$7,800	\$8,088	2024
Indpt Order Of Odd Fellows Columbian Encampment #1	DC	\$124,410	Secretary	\$600	\$534	2025
Starr Burying Ground Association	CT	\$124,457	Superintendent	\$12,000	\$11,699	2024
Fraternal Order Of Eagles	MO	\$121,924	Bartender	\$14,603	\$15,668	2025
Kasson Fire Department	MN	\$125,681	President	\$300	\$308	2024
Fulton Elks Lodge	NY	\$126,033	Treasurer	\$2,500	\$2,289	2025
Horse Country Inc	KY	\$120,372	Executive Director	\$128,919	\$144,019	2024
Ohio League For Nursing	OH	\$119,853	Managing Dir	\$54,600	\$60,131	2024
Penasco Mutual Domestic Water Consumers Association	NM	\$127,309	Director	\$26,719	\$29,882	2024
Valley Water Supply Corp	TX	\$128,209	Sec/treasurer	\$12,000	\$12,850	2023
Louisiana Scottish Rite Foundation	LA	\$129,490	Executive Dir.	\$10,435	\$11,640	2025
Hogan Water Corp	IN	\$130,135	President	\$200	\$226	2023
Goshen Cemetery Inc	IN	\$116,781	President	\$700	\$791	2023
Knights Of Columbus Council 7612	MD	\$130,470	Financial Secretary	\$512	\$485	2025
Clark Shores Water Corporation	MA	\$130,712	President	\$3,160	\$3,040	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ensemble Innovation Ventures	CO	\$130,971	President And Chief Executive Officer	\$279,529	\$278,702	2024
Benevolent And Protective Order Of Elks 2641 Decatur	TN	\$131,406	Treasurer	\$2,700	\$2,875	2025
Mt Carmel Cemetery	AR	\$115,425	Assistant Secretary	\$5,150	\$6,197	2023
The Farmington Cemetery Association	NH	\$115,306	President	\$1,200	\$1,152	2024
Union Cemetery Association Of	OR	\$115,074	Sec/treasurer	\$3,600	\$3,386	2025
Henderson Fire Department	MN	\$132,462	President	\$400	\$423	2023
Woodland Cemetery Association Inc	NY	\$113,572	President	\$1,900	\$1,838	2023
Uniao Portuguesa Beneficente Inc	RI	\$133,796	President	\$1,000	\$997	2024
Benevolent & Protective Order Of Elks	WV	\$134,349	Treasurer	\$2,400	\$2,702	2024
Pleasant Hill Volunteer Fire Department Inc	NC	\$134,969	President	\$905	\$972	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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 **102** organizations. Compensation range \$83–\$278,702; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$123,494); for reference, expenses \$222,128 and assets \$1,506,660. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Charles Marlin, reported title " <i>PRESIDENT, TREASURER, DIRE</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	10 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	91st
Total compensation (D + F), as reported (no adjustments)	92nd
Reportable pay only (column D), adjusted	95th
All sources (D + E + F), adjusted	86th

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 (Charles Marlin) 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 102 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$51,600 is reasonable (approximately the 91st 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.