



■ 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 MN 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
Metro Area Youth Foundation	NE	\$189,673	Secretary	\$6,479	\$7,260	2023
E Kneale Dockstader Foundation	PA	\$191,524	Foundation M	\$38,048	\$37,409	2025
Sbam Foundation	MI	\$191,780	President	\$7,678	\$8,020	2024
Neuropsychanalysis Foundation	NY	\$191,973	Executive Director	\$23,833	\$22,439	2023
Good Neighbor Network	OR	\$188,192	Board Member	\$11,667	\$10,965	2024
Center For Life Management Foundation	NH	\$193,790	President Ceo	\$23,045	\$21,535	2024
Congenital Heart Defect Coalition	NJ	\$193,986	Office Manager	\$6,811	\$6,336	2023
United Way Of Rockingham County	NC	\$186,647	Executive Di	\$77,112	\$80,636	2024
The Community Foundation For St	CT	\$186,361	Director	\$2,083	\$1,977	2024
Fans For The Cure	NY	\$194,522	Founder & Cao	\$33,068	\$31,134	2023
Coach Sam's Inner Circle Foundation	OH	\$194,583	Executive Di	\$68,056	\$71,069	2025
Lhes Foundation	HI	\$194,744	Executive Di	\$19,740	\$18,414	2023
Bay Area Chamber Foundation Inc	FL	\$185,200	President/ceo	\$35,289	\$33,550	2024
Pray For Gray	ND	\$195,654	Executive Director	\$44,239	\$49,132	2024
The Maqasid Institute	TN	\$185,144	President	\$84,716	\$90,120	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Equality And Inclusion In Hospitality Inc	CA	\$196,022	President/director	\$100,000	\$87,389	2024
Eaton Rapids Medical Center Foundation	MI	\$184,658	President	\$19,871	\$21,370	2023
The Fatherhood Comission Inc	AL	\$184,615	Executive Di	\$72,000	\$81,046	2023
Gator Bowl Sports Charities Inc	FL	\$196,570	President/ceo	\$6,665	\$6,337	2024
Swfl Children's Charities Inc	FL	\$183,837	Executive Director	\$105,385	\$103,152	2023
Million Kids	CA	\$197,798	Director Ceo	\$42,000	\$36,703	2024
Isaiah House Inc	CA	\$182,904	President	\$7,700	\$6,927	2023
Hillsborough Consortium For Technology And Education Inc	FL	\$199,659	Executive Director	\$24,240	\$23,046	2024
The Alex Fund Inc	NY	\$179,799	President	\$8,333	\$7,621	2024
Anthony F Cordeiro Charitable	MA	\$201,258	Director	\$6,000	\$5,618	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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	172 organizations. Compensation range \$784–\$190,838; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$190,402); for reference, expenses \$171,774 and assets \$121,445.
ROLE MATCH	Kelsi Timm, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 46 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 7 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	74 th
Total compensation (D + F), as reported (no adjustments)	76 th
Reportable pay only (column D), adjusted	81 st
All sources (D + E + F), adjusted	55 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 (Kelsi Timm) 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 172 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$62,263 is reasonable (approximately the 74th 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.