

# Maurice River Education Foundation

Executive Director / CEO

EIN 223605090

NJ · NTEE B11

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Malinda Porter, Executive Director / CEO** (\$19,539) against **every comparable organization** that fit the selection criteria — **34** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **47<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Malinda Porter — reported title "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 (B11).

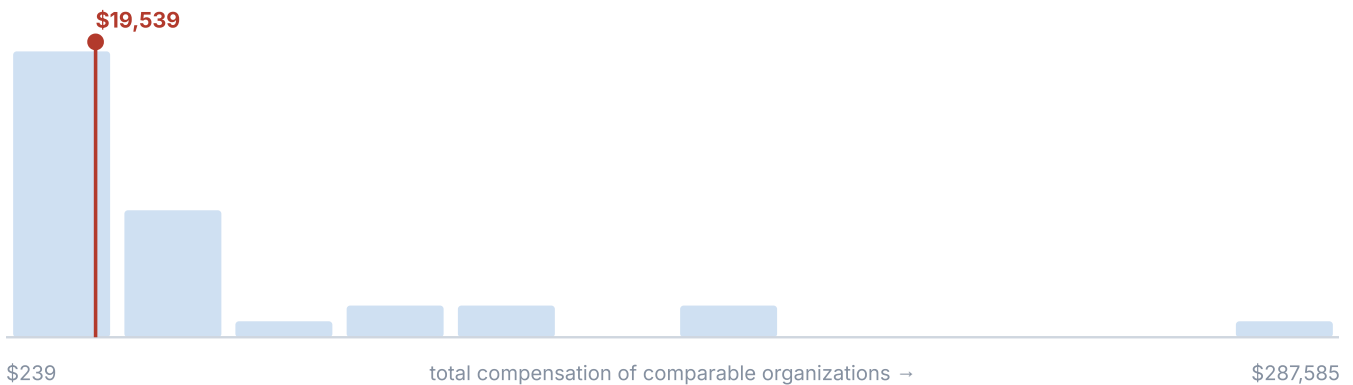
**BUDGET** Total revenue between \$42,059 and \$94,162 — 0.67x to 1.50x the subject's \$62,775 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

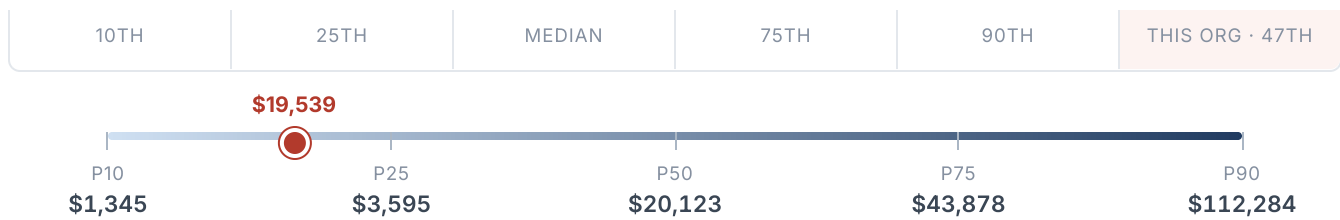
**34** organizations qualified on sector, size, and geography

→ **34** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,345	\$3,595	\$20,123	\$43,878	\$112,284	\$19,539
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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 NJ 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
<a href="#">Westerville Rotary Foundation</a>	OH	\$63,485	Treasurer	\$1,500	<b>\$1,827</b>	2024
<a href="#">Wood Colony Christian School</a>	CA	\$61,546	President	\$7,475	<b>\$7,639</b>	2023
<a href="#">Honorable Character</a>	TX	\$64,308	Director	\$990	<b>\$1,138</b>	2024
<a href="#">Cardinal Education Foundation Inc</a>	TX	\$64,486	President	\$16,005	<b>\$18,405</b>	2024
<a href="#">Mbbs-us Inc</a>	CA	\$64,801	University President (Part Year)	\$38,809	<b>\$39,664</b>	2023
<a href="#">Susquehanna University And</a>	PA	\$60,368	Trustee	\$30,266	<b>\$33,805</b>	2025
<a href="#">Friends Of The San Rafael Public Library</a>	CA	\$60,014	Director	\$2,310	<b>\$2,234</b>	2025
<a href="#">Eastern New Mexico University Ruidoso Foundation</a>	NM	\$66,380	Executive Director	\$62,602	<b>\$77,408</b>	2024
<a href="#">Bill And Vieve Gore Endowment Fund</a>	UT	\$67,313	Trustee	\$123,960	<b>\$150,165</b>	2023
<a href="#">St Hope Endowment</a>	CA	\$58,061	Ceo	\$234	<b>\$239</b>	2023
<a href="#">Denver Christian Schools Foundation Inc</a>	CO	\$67,909	Head Of School	\$17,985	<b>\$20,412</b>	2023
<a href="#">Berea College Leverage Lender Inc</a>	KY	\$57,546	President/as President Of Berea College/director	\$57,401	<b>\$72,993</b>	2023
<a href="#">Charles Henry Leach Ii Fund For Duquesne University</a>	PA	\$57,036	Pres/director	\$134,644	<b>\$154,365</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Wilson Area Partners In Education Founda</a>	PA	\$57,003	Executive Director	\$29,446	<b>\$34,756</b>	2023
<a href="#">Mississippi 8 Conference</a>	MN	\$69,671	Executive Secretary	\$16,958	<b>\$19,833</b>	2023
<a href="#">Junior Achievement Of Eastern Iowa</a>	IA	\$54,804	Authorized Agent	\$8,616	<b>\$10,846</b>	2024
<a href="#">The Ivy Foundation</a>	VA	\$54,330	Executive Director	\$104,004	<b>\$118,859</b>	2023
<a href="#">Barat Education Foundation</a>	IL	\$52,959	Treasurer	\$3,000	<b>\$3,303</b>	2025
<a href="#">The Drost Family Foundation</a>	NY	\$52,606	Trustee	\$2,860	<b>\$3,059</b>	2023
<a href="#">The 506 Foundation Inc</a>	KS	\$73,052	Treasurer	\$3,600	<b>\$4,471</b>	2024
<a href="#">Nymc - School Of Medicine Faculty</a>	NY	\$73,745	President, Ceo And Trustee	\$268,885	<b>\$287,585</b>	2023
<a href="#">Schuylkill Valley Athletic Boosters Inc</a>	PA	\$75,214	Treasurer	\$599	<b>\$687</b>	2024
<a href="#">Glen Ellyn Library Foundation</a>	IL	\$75,278	Development Dir	\$29,861	<b>\$33,750</b>	2024
<a href="#">Wilmington Library Foundation li Inc</a>	DE	\$76,295	Executive Director	\$8,569	<b>\$9,932</b>	2023
<a href="#">Go Topeka Etlc Support Corporation</a>	KS	\$45,915	President	\$34,884	<b>\$44,607</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ cost of living and 2025 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 NJ 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	34 organizations. Compensation range \$239–\$287,585; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$62,775); for reference, expenses \$40,308 and assets \$55,639.
ROLE MATCH	Malinda Porter, reported title "SECRETARY", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	19 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	47 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	53 <sup>rd</sup>
Reportable pay only (column D), adjusted	82 <sup>nd</sup>
All sources (D + E + F), adjusted	26 <sup>th</sup>

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 (Malinda Porter) 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 34 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$19,539 is reasonable (approximately the 47<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination

concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.