

Center Valley Mutual Fire Insurance Co

Executive Director / CEO

EIN 250397202
 PA · NTEE Y20
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Eugene Everhart, Executive Director / CEO** (\$10,840) against **every comparable organization** that fit the selection criteria — **202** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **42nd** percentile of comparable organizations within the typical range

Benchmarked executive: Eugene Everhart — 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 (Y20).
BUDGET	Total revenue between \$173,554 and \$388,554 — 0.67x to 1.50x the subject's \$259,036 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (Y), nationwide + budget 0.67–1.5x revenue.

202 organizations qualified on sector, size, and geography → **202** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,550	\$4,764	\$15,063	\$38,351	\$76,068	\$10,840
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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 PA 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
Nj State Parole Officers Pba Local #326	NJ	\$260,065	President	\$2,800	\$2,507	2024
Foxfield Preserve Inc	OH	\$256,991	Executive Director	\$16,691	\$17,727	2024
Local 305 Npmhu Welfare Benefit Trust	VA	\$261,618	Trustee	\$10,000	\$9,682	2024
Rockford Police Relief Association	IL	\$261,632	President	\$1,010	\$996	2024
Veovera Software Organization	CA	\$262,483	President	\$9,594	\$8,307	2024
Benevolent & Protective Order Of Elks Lodge 1106	PA	\$262,556	Secretary	\$3,800	\$3,702	2025
Rural Cemetery Assoc Of Hornellsville N Y	NY	\$255,410	President	\$100	\$91	2024
Fraternal Order Of Police -	MD	\$263,341	Controller	\$22,800	\$22,006	2023
Catholic Cemeteries Of Waterloo	IA	\$254,719	Superintende	\$48,374	\$53,113	2024
Fernwood Cemetery Association	NJ	\$263,381	President/superintendent	\$15,600	\$13,967	2024
Plumbers And Steamfitters Local 521	WV	\$264,667	Trustee	\$81,605	\$88,602	2024
Colonial Memorial Park Association	NJ	\$265,207	Trustee	\$18,539	\$16,598	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Philadelphia Area Cooperative Alliance	PA	\$265,954	Operations Coordinator (Thru May)	\$34,786	\$34,786	2024
Woodbridge Pba Local #38 Inc	NJ	\$251,255	President	\$7,000	\$6,453	2023
Warwick Cemetery Association	NY	\$267,290	Sec-treas	\$28,000	\$25,372	2024
Cost Of Living Fund Of Local 274	NJ	\$250,755	Trustee	\$130,484	\$113,814	2025
Benevolent & Protective Order Of Elks #2166	FL	\$267,615	Secretary	\$7,000	\$6,425	2025
Kinsman Mutual Telephone Company	IL	\$268,030	Sec-tres, Di	\$44,555	\$43,924	2024
Gardner Chamber Of Commerce Inc	KS	\$249,138	President/ceo	\$83,798	\$90,781	2024
The Dalles Lodge No 2075 Loyal Order Of Moose	OR	\$249,125	Administrator	\$17,800	\$16,148	2025
Putnam County Convention & Visitors	WV	\$249,104	Executive Di	\$50,000	\$54,287	2024
Rhode Island Masonic Youth Foundation	RI	\$269,401	General Manager	\$22,772	\$21,896	2024
Benevolent And Protective Order Of	NJ	\$269,966	Treasurer	\$4,975	\$4,340	2025
Nanticoke Aerie No 834 Fraternal Order Of Eagles	PA	\$248,010	Secretary	\$18,970	\$18,970	2024
Bozrah Lodge No 950 Loyal Order Of Moose	CT	\$270,097	Administrator	\$30,600	\$28,029	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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	202 organizations. Compensation range \$91–\$1,388,916; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$259,036); for reference, expenses \$294,804 and assets \$2,436,569.
ROLE MATCH	Eugene Everhart, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	33 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	17 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	42 nd
Total compensation (D + F), as reported (no adjustments)	41 st
Reportable pay only (column D), adjusted	56 th
All sources (D + E + F), adjusted	41 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 (Eugene Everhart) 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 202 similarly situated organizations (Same NTEE major group (Y), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$10,840 is reasonable (approximately the 42nd 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.