

Bigfork Valley Foundation

Executive Director / CEO

EIN 261634561

MN · NTEE E11

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Tim Johnson, Executive Director / CEO** (\$19,875) against **every comparable organization** that fit the selection criteria — **42** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 21st percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Tim Johnson — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (E11).

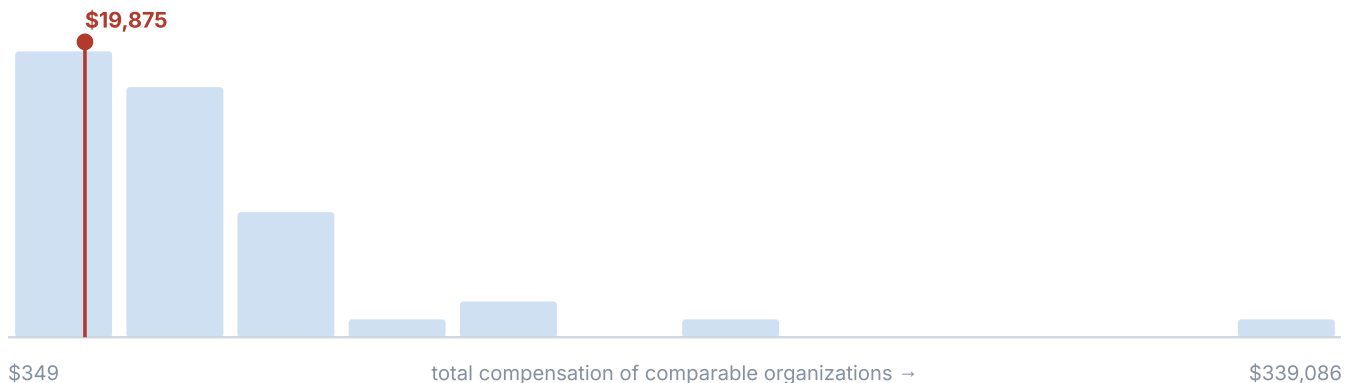
BUDGET Total revenue between \$82,463 and \$184,620 — 0.67x to 1.50x the subject's \$123,080 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (E11), nationwide + budget 0.67–1.5x revenue.

42 organizations qualified on sector, size, and geography

→ **42** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,247

\$22,900

\$44,486

\$65,668

\$99,764

\$19,875



■ 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
Cherrybell Holdings Inc	AZ	\$124,352	Ceo	\$50,792	\$49,436	2023
Gritman Medical Center Foundation Inc	ID	\$121,720	Secretary	\$1,844	\$1,985	2023
Catherine Mcauley Health Services	MI	\$119,698	President, Th Med Group Mi	\$123,387	\$128,888	2023
Long Island Medical Foundation Inc	NY	\$118,849	Executive Director	\$114,475	\$101,684	2024
Salt Block Ministries	TX	\$118,733	President	\$4,500	\$4,425	2024
Licking Memorial Twigs	OH	\$127,568	Hospital Liaison	\$21,529	\$22,414	2024
Gerald Champion Regional Medical Center	NM	\$127,709	President	\$44,463	\$47,009	2024
Mclaren Oakland Foundation	MI	\$118,421	Ceo - Part Year	\$132,618	\$134,556	2024
Greg Eble-petromart Memorial Foundation	MO	\$131,364	Chair	\$27,966	\$29,977	2023
The Memorial Hospital Of Craig	CO	\$131,699	Executive Dir.	\$29,623	\$27,922	2024
Ely Health And Hospital Foundation	MN	\$132,278	Ceo	\$43,202	\$41,963	2024
Gmh Property Holdings Inc	FL	\$133,952	President & Secretary	\$30,830	\$28,469	2024
Deaconess Health Associations Fund Inc	OH	\$111,568	Chief Executive Officer	\$7,123	\$7,635	2023
Christian Health Care Center Foundation	WA	\$135,231	Executive Administrator	\$9,022	\$7,940	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Madelia Health Foundation	MN	\$135,734	Mh Ceo	\$54,872	\$53,298	2024
Beth Israel Medical Center Foundation Inc	NY	\$135,763	Trustee/treasurer	\$88,291	\$78,426	2024
Hudson Headwaters Supporting Corp	NY	\$108,166	Director	\$86,967	\$77,249	2024
Baum Harmon Mercy Hospital And Clinics	IA	\$140,566	Vp Finance Mercyone Siouxland	\$45,662	\$50,598	2023
Camp Hope Foundation	IL	\$140,964	Executive Director	\$70,000	\$69,646	2023
Margaretville Health Foundation	NY	\$141,705	Ceo (Effective 6/23)	\$80,777	\$73,870	2023
Ten Garofalo Street Corporation	MA	\$142,992	President & Ceo	\$54,612	\$48,241	2024
Chc Holdings Inc	MA	\$102,000	Chief Executive Officer	\$36,474	\$32,219	2024
Medical Staff Of Sinai Hospital	MD	\$145,227	President	\$30,000	\$27,570	2024
Prairie Du Chien Memorial Hospital	WI	\$147,850	Chief Development Officer	\$78,045	\$82,488	2023
Pchg Support Corporation	FL	\$149,095	Treasurer	\$58,374	\$53,905	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN cost of living and 2023 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 **42** organizations. Compensation range \$349–\$339,086; filing years 2023–2024.

SIZE BASIS	Matched on total revenue (\$123,080); for reference, expenses \$590,406 and assets \$191,973. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Tim Johnson, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	34 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	21 st
Total compensation (D + F), as reported (no adjustments)	21 st
Reportable pay only (column D), adjusted	86 th
All sources (D + E + F), adjusted	5 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 (Tim Johnson) 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 42 similarly situated organizations (Same NTEE sector (E11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$19,875 is reasonable (approximately the 21st 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.