

University Of Kentucky Mining Engineering

FY ending 2023-06-30

Executive Director / CEO

June 13, 2026

This analysis benchmarks the total compensation of **Eli Capilouto, Executive Director / CEO** (\$398,944) against **every comparable organization** that fit the selection criteria — **603** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations **above the 90th percentile — board review recommended**

Benchmarked executive: Eli Capilouto — reported title "DIRECTOR", 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 (B43).

BUDGET Total revenue between \$72,964 and \$163,353 — 0.67× to 1.50× the subject's \$108,902 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue.

603 organizations qualified on sector, size, and geography

→ **603** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$4,550

\$12,134

\$27,580

\$48,990

\$71,398

\$398,944



■ 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 KY 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
Pima County Library Foundation	AZ	\$108,956	Executive Director	\$65,291	\$58,445	2023
Kids Chance Of Kentucky Inc	KY	\$108,839	President & Board Member	\$8,972	\$8,715	2024
Early Learning New Hampshire	NH	\$108,970	Executive Di	\$92,700	\$79,671	2023
Norwood Public Library	NY	\$108,712	Library Dire	\$33,008	\$26,966	2024
Bobby Bragan Youth Foundation Inc	TX	\$108,694	Executive Director	\$76,100	\$70,854	2023
Helping Hands Christian Pre-school	NY	\$108,655	Program Director	\$33,575	\$28,239	2023
East Central Illinois Christian School	IL	\$108,457	Bookkeeper	\$15,008	\$12,996	2025
The Learning And Achievement Foundation Inc	CA	\$108,350	President Director	\$900	\$702	2024
Samuel Staten Sr Pre-apprenticeship Program	PA	\$109,482	Executive Director	\$140,154	\$130,092	2023
The Xanderena Foundation	IL	\$108,315	Treasurer	\$4,400	\$4,026	2023
Mosaic Housing Corp Xxii - Logan	NE	\$108,255	President	\$26,896	\$26,153	2024
Kentucky Dental Foundation Inc	KY	\$109,639	Kda Executive Director	\$32,600	\$31,665	2024
Confrerie De La Chaine Des Rottisseurs	NJ	\$108,104	Executive Director	\$16,971	\$13,699	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Hope 4 All	TX	\$109,703	Executive Director	\$96,034	\$86,849	2024
Timothy Christian Schools Foundation	IL	\$108,087	Secretary	\$39,775	\$36,397	2023
Wehr Science Center Endowment Trust	WI	\$109,738	Trustee	\$3,925	\$3,815	2023
Westlake Academy Inc	OH	\$109,797	Board Member	\$1,125	\$1,109	2023
Oelc At Kennedy Qalich	NE	\$108,000	Educare Of Omaha Executive Director	\$15,345	\$14,921	2024
Ghes Building Company	MN	\$107,956	Board Chair	\$5,654	\$5,200	2023
Foundation For Independence Through	SC	\$107,755	Director	\$64,775	\$62,898	2023
Greater Madison Chamber Of Commerce	WI	\$107,750	President	\$26,461	\$24,984	2024
Rochester Children's Scholarship	NY	\$110,550	Program Director	\$25,707	\$21,622	2023
League Of Idaho Cities Inc	ID	\$110,582	Executive Director	\$45,944	\$44,187	2024
The Human Potential Center	TX	\$107,137	Executive Director	\$4,244	\$3,951	2023
Hearts At Home Inc	KY	\$110,679	President	\$94,000	\$94,000	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KY 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 KY 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	603 organizations. Compensation range \$1–\$398,944; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$108,902); for reference, expenses \$59,114 and assets \$2,442,304. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Eli Capilouto, reported title " <i>DIRECTOR</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	149 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	27 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	100th
Total compensation (D + F), as reported (no adjustments)	100th
Reportable pay only (column D), adjusted	0th
All sources (D + E + F), adjusted	100th

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 (Eli Capilouto) 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 13, 2026, comparing compensation against 603 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$398,944 is reasonable (approximately the 100th 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 13, 2026.