

Morrison County Food Shelf

Executive Director / CEO

EIN 411678333

MN · NTEE K30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Marilyn Gulden, Executive Director / CEO** (\$30,188) against **every comparable organization** that fit the selection criteria — **93** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19th** percentile of comparable organizations below the typical range for comparable organizations

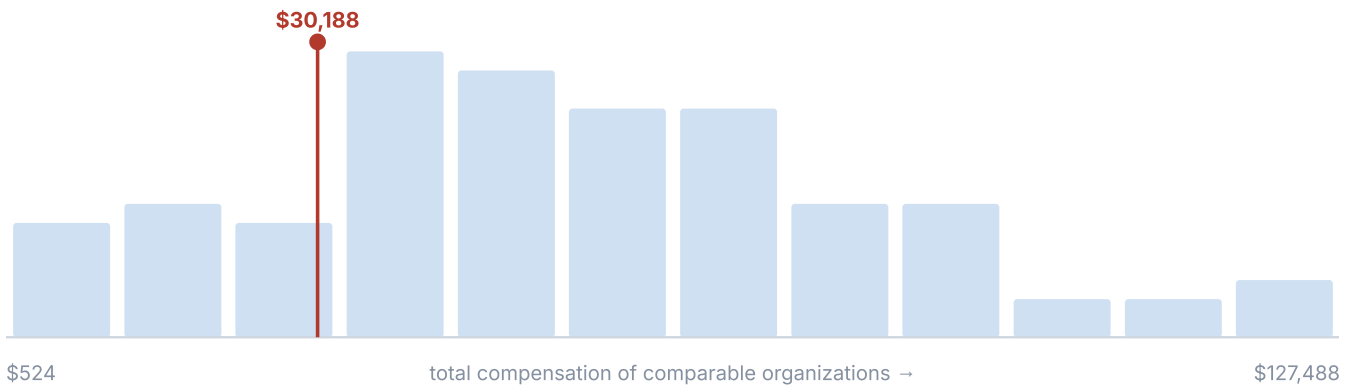
Benchmarked executive: Marilyn Gulden — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (K30).
BUDGET	Total revenue between \$276,350 and \$618,696 — 0.67x to 1.50x the subject's \$412,464 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (K30), nationwide + budget 0.67–1.5x revenue.

93 organizations qualified on sector, size, and geography → **93** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,218	\$36,611	\$52,696	\$71,814	\$90,972	\$30,188
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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 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
Bigger Table	IL	\$411,341	Executive Director	\$47,917	\$47,675	2024
Columbia Farmers Market Inc	MO	\$411,034	Executive Director	\$60,760	\$65,128	2024
Community Green Farms	KS	\$406,662	Executive Director	\$99,875	\$109,197	2024
Fork Over Love Inc	PA	\$418,981	Director/ceo	\$72,000	\$72,665	2024
Turnaround Resource Center Inc	KY	\$420,228	Executive Dir.	\$36,217	\$39,378	2024
Human Agricultural Cooperative Inc	IN	\$421,173	President	\$1,000	\$1,099	2023
Smart Bellies	CO	\$402,377	Co-founder &	\$35,192	\$35,159	2023
The Harbor Dish Inc	FL	\$425,017	Director	\$36,663	\$34,856	2024
Northeast Florida Builders Association Charitable Foundation	FL	\$427,536	Executive Director	\$133,500	\$126,922	2024
Sts Francis And Alphonsus	MO	\$428,064	President	\$45,422	\$48,688	2024
Evloves Llc	NY	\$429,917	Executive Director	\$71,733	\$65,600	2024
Beef Bank Colorado Inc	CO	\$388,431	Secretary	\$65,000	\$63,077	2024
Mozell Sanders Foundation Inc	IN	\$388,022	Ceo Director	\$18,500	\$19,744	2024
Harrison Food Bank	ME	\$437,220	Treasurer	\$52,000	\$52,696	2024
Knock And Drop Iowa	IA	\$439,073	Executive Di	\$6,125	\$6,988	2023
Village Project	OH	\$383,922	Executive Director	\$58,195	\$62,379	2024
Fundamental Needs	CO	\$383,569	Executive Director	\$37,170	\$37,136	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Dwelling House Of Hope Inc	MA	\$446,937	Executive Director	\$79,040	\$74,005	2023
Above Par Academy Inc	TX	\$450,000	Director	\$4,800	\$4,859	2024
Dimitri House Inc	NY	\$454,829	Executive Dir.	\$70,000	\$64,015	2024
Murrysville Christian Concern	PA	\$458,493	Key Employee/board Member	\$65,000	\$65,600	2024
Trinity County Food Assistance	CA	\$458,531	Executive Dir.	\$44,000	\$38,451	2024
Feeding Children International	MN	\$357,553	Secretary/tr	\$97,100	\$97,100	2024
Purple Hearts Inc	TX	\$354,196	Director	\$40,504	\$42,215	2023
Farming 4 Hunger Inc	MD	\$353,474	President	\$75,000	\$70,962	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 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	93 organizations. Compensation range \$524–\$127,488; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$412,464); for reference, expenses \$119,986 and assets \$882,042. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Marilyn Gulden, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 2 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	19 th
Total compensation (D + F), as reported (no adjustments)	16 th
Reportable pay only (column D), adjusted	22 nd
All sources (D + E + F), adjusted	18 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 (Marilyn Gulden) 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 93 similarly situated organizations (Same NTEE sector (K30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,188 is reasonable (approximately the 19th 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.