

Marshalltown Ymca-ywca Heritage Club

Executive Director / CEO

EIN 421281111

IA · NTEE P27J

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kim Jass-ramirez, Executive Director / CEO** (\$8,119) against **every comparable organization** that fit the selection criteria — **566** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **15th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Kim Jass-ramirez — reported title "CEO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

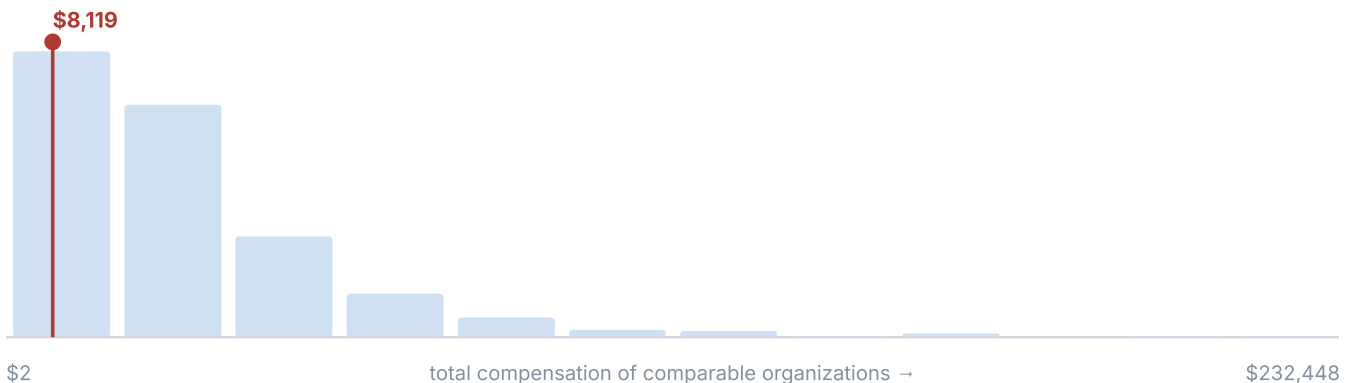
SECTOR Organizations sharing the subject's NTEE classification (P27J).

BUDGET Total revenue between \$57,461 and \$128,646 — 0.67x to 1.50x the subject's \$85,764 (the band tightens as size grows).

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

566 organizations qualified on sector, size, and geography → **566** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,735	\$12,927	\$24,024	\$40,575	\$61,355	\$8,119
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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 IA 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
Sterling Community Center Inc	AK	\$85,767	President	\$532	\$465	2024
Flickinger Learning Center	IA	\$85,672	Executive Director	\$54,942	\$53,526	2025
Coshocton Community Housing Inc (Cch)	OH	\$85,868	Ceo	\$11,120	\$11,074	2023
The Pavilion At Brookmeade Inc	NY	\$85,976	Admistrator/ Ceo	\$42,427	\$36,048	2023
Believe Community Services Inc	FL	\$85,360	Executive Director	\$325	\$287	2023
Village Resources Incorporated	NJ	\$85,329	Executive Director/ceo	\$24,500	\$20,568	2023
Breaking Ground Inc	IL	\$85,306	Executive Director	\$5,385	\$4,835	2024
Homes Of Care I Inc	MA	\$86,316	President & Ceo/director	\$24,869	\$20,410	2024
Black Child Development Institute Colorado	CO	\$86,471	Affiliate President	\$31,582	\$28,475	2023
Stonebridge Movin' Out Inc	WI	\$84,998	Ceo	\$16,577	\$16,279	2023
Eagles Nest Foundation	WA	\$86,597	Director	\$30,000	\$24,530	2024
Assist - Flathead Valley	MT	\$86,611	System Ceo	\$37,517	\$38,025	2023
True Community Development Corporation	NY	\$86,648	Executive Director	\$33,150	\$28,166	2023
Residential Resources For The	OH	\$86,668	Treasurer	\$3,033	\$3,021	2023
Winchester-frederick-clark Faith	VA	\$86,677	Executive Di	\$32,656	\$29,648	2023
Magnolia Mission Co	NC	\$84,774	Executive Director	\$20,824	\$19,144	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Juan Diez Rancheros	IA	\$86,839	Pres/exec Dir	\$47,537	\$47,537	2024
Jm Murray Foundation Inc	NY	\$86,855	Treasurer	\$16,590	\$13,691	2024
Heart Of Unlimited Boundaries	OH	\$84,571	Executive Di	\$39,788	\$39,624	2023
Selflessservice Inc	PA	\$87,194	Executive Di	\$28,800	\$27,005	2023
North Georgia Family Counseling Centers	GA	\$84,200	Chairman Of The Board	\$62,000	\$56,935	2024
Independent Living Horizons Two Inc	GA	\$84,175	President/ceo	\$21,151	\$19,997	2023
International Leadership Training	MO	\$87,360	Director	\$38,666	\$37,402	2024
United Helpers Residence Inc	NY	\$87,550	Chief Executive Officer	\$21,503	\$18,270	2023
Hwc Foundation Inc	OK	\$83,936	Ceo	\$18,950	\$19,057	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA 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 IA 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	566 organizations. Compensation range \$2–\$232,448; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$85,764); for reference, expenses \$111,683 and assets \$1,139,753.
ROLE MATCH	Kim Jass-ramirez, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	185 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	15 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	72 nd

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 (Kim Jass-ramirez) 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 566 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,119 is reasonable (approximately the 15th 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.