

# Lbcf Properties Foundation

Executive Director / CEO

EIN 452979393

CA · NTEE P19

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Marcelle Epley, Executive Director / CEO** (\$8,682) against **every comparable organization** that fit the selection criteria — **691** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **10<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

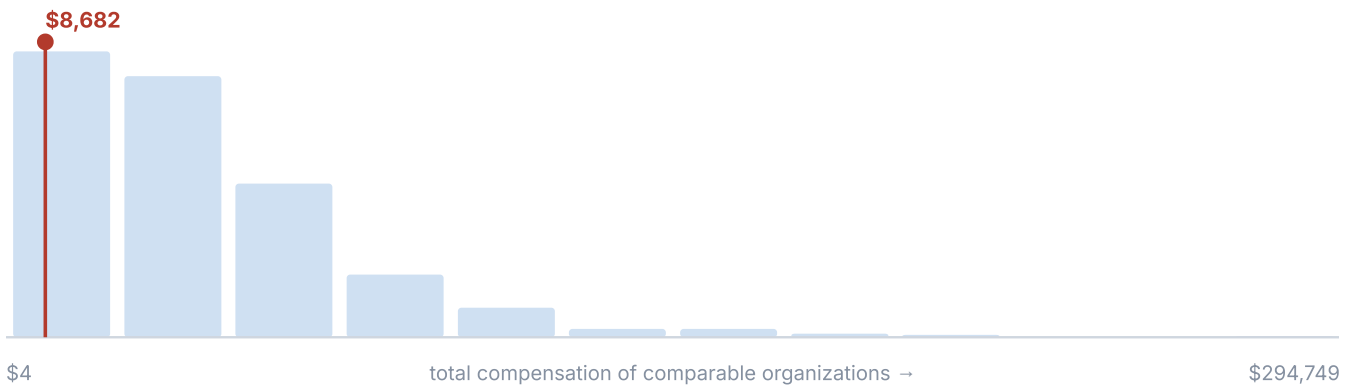
**Benchmarked executive:** Marcelle Epley — reported title “PRESIDENT/CEO”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P19).
BUDGET	Total revenue between \$69,882 and \$156,453 — 0.67x to 1.50x the subject's \$104,302 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (P), nationwide + budget 0.67–1.5x revenue.

**691** organizations qualified on sector, size, and geography → **691** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$8,378	\$18,189	\$34,646	\$57,567	\$81,947	<b>\$8,682</b>
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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 CA 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
<a href="#">Welcome House Properties Inc</a>	KY	\$104,333	Chair & Chief Executive Officer	\$439	<b>\$546</b>	2024
<a href="#">My Brothers Keeper Inc</a>	WI	\$104,417	President Founder Mentor	\$85,512	<b>\$100,757</b>	2025
<a href="#">Spf-iiidix</a>	IL	\$104,430	President/ceo	\$30,975	<b>\$36,308</b>	2023
<a href="#">St Ann's Greens Of Leroy Inc</a>	NY	\$104,595	President/ceo	\$78,615	<b>\$82,268</b>	2024
<a href="#">Milagros Foundation</a>	TX	\$104,007	Executive Director	\$71,036	<b>\$82,291</b>	2024
<a href="#">Forever Young Activity Center</a>	TX	\$104,600	Vice President	\$5,413	<b>\$6,271</b>	2024
<a href="#">United Latino Fund</a>	CA	\$104,654	Executive Di	\$53,222	<b>\$53,222</b>	2024
<a href="#">Life Concepts Group Home I Inc</a>	FL	\$103,881	Chief Executive Officer	\$24,427	<b>\$27,360</b>	2023
<a href="#">Novaco Inc</a>	VA	\$103,864	Executive Director & Ceo	\$14,074	<b>\$16,202</b>	2023
<a href="#">Renew Massachusetts Coalition Foundation Inc</a>	DC	\$103,850	President And Director - Start 9-2024	\$12,500	<b>\$12,703</b>	2024
<a href="#">Hope On The Hill Inc</a>	OR	\$104,768	Executive Dir.	\$48,500	<b>\$52,160</b>	2024
<a href="#">Masons Mission Foundation Inc</a>	NY	\$104,780	President	\$15,800	<b>\$16,534</b>	2024
<a href="#">Kula Kamala Foundation</a>	PA	\$103,819	President &	\$127,654	<b>\$147,424</b>	2024
<a href="#">Open Source Hardware Association</a>	CO	\$104,790	Executive Director	\$77,692	<b>\$88,822</b>	2023
<a href="#">Mexiquenses Unidos De Michigan</a>	MI	\$103,799	President	\$28,332	<b>\$33,866</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Open Door Immigration Services Inc</a>	MA	\$104,947	Chair	\$29,600	<b>\$31,713</b>	2023
<a href="#">Wheeler East Street Holdings Inc</a>	IN	\$103,650	Board Member	\$13,814	<b>\$16,870</b>	2024
<a href="#">Encore Park Dallas</a>	TX	\$103,472	Interim Executive Director	\$30,000	<b>\$35,779</b>	2023
<a href="#">Algonquin-casino Management Inc</a>	MA	\$103,412	President	\$3,075	<b>\$3,295</b>	2023
<a href="#">Clover Foundation Inc</a>	LA	\$105,227	Director/ceo	\$15,237	<b>\$20,004</b>	2023
<a href="#">Blessed Beginnings Inc</a>	CA	\$105,252	President	\$825	<b>\$849</b>	2023
<a href="#">Helping Hand Ministry Inc</a>	TN	\$103,286	Secretary/treasurer	\$32,760	<b>\$39,879</b>	2024
<a href="#">Homewerks Np</a>	CA	\$105,454	President	\$35,640	<b>\$35,640</b>	2024
<a href="#">Helping Appalachian Rural People</a>	OH	\$105,673	President, C	\$30,000	<b>\$37,884</b>	2023
<a href="#">Gems Development Foundation</a>	VA	\$105,693	Executive Director	\$22,000	<b>\$25,327</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 691 organizations. Compensation range \$4–\$294,749; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$104,302); for reference, expenses \$119,222 and assets \$595,018.

ROLE MATCH	Marcelle Epley, reported title "PRESIDENT/CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	208 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	24 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	10 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	12 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	79 <sup>th</sup>

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 (Marcelle Epley) 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 691 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$8,682 is reasonable (approximately the 10<sup>th</sup> 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.