

Morning Star Community Services

Executive Director / CEO

EIN 454205299

WA · NTEE F60

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Audrea Marshall, Executive Director / CEO** (\$22,283) against **every comparable organization** that fit the selection criteria — **123** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 9th percentile of comparable organizations

below the typical range for comparable organizations

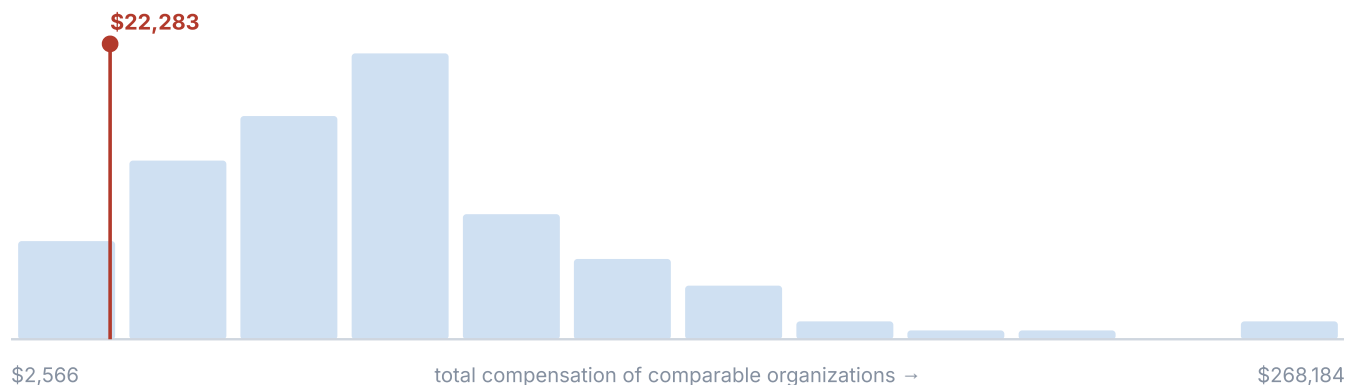
Benchmarked executive: Audrea Marshall — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (F60).
BUDGET	Total revenue between \$304,923 and \$682,665 — 0.67x to 1.50x the subject's \$455,110 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (F60), nationwide + budget 0.67–1.5x revenue.

123 organizations qualified on sector, size, and geography → **123** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$29,622	\$47,751	\$74,649	\$99,504	\$133,885	\$22,283
----------	----------	----------	----------	-----------	-----------------



■ 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 WA 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
The Shine Initiative Inc	MA	\$452,657	Executive Director	\$117,349	\$114,403	2024
Hope Springs Institute	OH	\$463,608	Interim Executive Director	\$34,996	\$40,213	2024
The Hope And Healing Place Inc	TX	\$446,132	Executive Di	\$60,715	\$65,890	2024
New Hope Center For Grief Support	MI	\$445,198	Executive Di	\$75,052	\$86,525	2023
Fresh Hope Inc	NE	\$445,065	Executive Director	\$66,590	\$77,702	2024
My Sister's Place Of Madison Inc	NC	\$466,445	Executive Di	\$76,814	\$86,107	2024
Hope Springs Counseling Center	KY	\$443,194	Executive Dir.	\$74,713	\$89,656	2023
Modern Widows Club Inc	FL	\$442,954	President	\$98,173	\$103,011	2023
Newsong Counseling Center Inc	KY	\$442,149	President	\$57,300	\$66,787	2024
Love In The Trenches Inc	MD	\$441,582	Co Founder - Executive Director	\$96,519	\$97,897	2024
Jefferson Comprehensive Counseling	AR	\$435,779	Executive Director	\$56,103	\$70,437	2023
Together Happy And Forever	FL	\$432,530	President	\$33,500	\$35,151	2023
Christian Counseling Associates Of Jacksonville Inc	FL	\$432,130	President	\$162,000	\$165,106	2024
Child Life Society Inc	NY	\$431,976	Secretary	\$52,000	\$50,977	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
A Haven	PA	\$480,443	Exofficio	\$34,515	\$36,379	2025
The Samaritan Center At The Jersey	NJ	\$482,373	Executive Di	\$75,000	\$74,793	2023
Peace Of Mind -	WY	\$485,484	Executive Di	\$49,109	\$57,051	2024
Barnabas Horse Foundation Inc	SC	\$424,492	President	\$65,000	\$73,567	2024
Hope Mental Health Foundation	AZ	\$424,035	Chairman	\$69,000	\$71,992	2024
Summit Quest Adventures Inc	GA	\$423,944	Executive Director	\$55,778	\$60,845	2024
South Boston Collaborative Center Inc	MA	\$488,793	Former Executive Director	\$105,088	\$102,450	2024
Divergent Recovery Center Inc	GA	\$421,195	Director	\$13,000	\$14,181	2024
Allied Restorative Systems	VA	\$490,129	Executive Director	\$97,521	\$102,154	2024
Verity Inc	FL	\$413,652	Executive Director	\$60,008	\$61,158	2024
Triunity Counseling Services	TX	\$496,754	President/di	\$48,503	\$52,636	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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 123 organizations. Compensation range \$2,566–\$268,184; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$455,110); for reference, expenses \$458,835 and assets \$11,323.

ROLE MATCH	Audrea Marshall, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	9 th
Total compensation (D + F), as reported (no adjustments)	8 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	94 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 (Audrea Marshall) 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 123 similarly situated organizations (Same NTEE sector (F60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,283 is reasonable (approximately the 9th 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.