PeerBasis

COMPENSATION COMPARABILITY DETERMINATION

Kaps Foundation

Executive Director / CEO

EIN **463382912**
OK · NTEE S11
FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Phil Lakin, Executive Director / CEO** ($82,930) against **every comparable organization** that fit the selection criteria — **15** 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

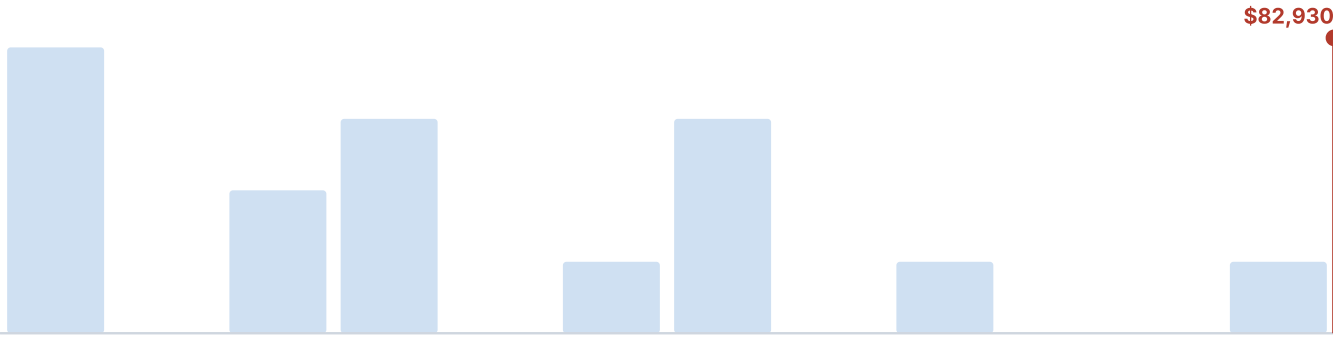
> **Benchmarked executive:** Phil Lakin — reported title “TCF CL DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S11).
BUDGET	Total revenue between $116,434 and $260,674 — 0.67× to 1.50× the subject's $173,783 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S11), nationwide + budget 0.67–1.5× revenue.

15 organizations qualified on sector, size, and geography → **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



$3,079 — total compensation of comparable organizations → — $73,634

$4,356	$11,721	$22,910	$42,601	$48,501	$82,930

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 OK 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
Decoursey Properties	TX	$166,306	President & Ceo	$47,205	**$44,149**	2023
Nickel City Foundation Inc	NY	$164,595	Board Member	$10,220	**$8,387**	2024
Gleaners Distribution Corporation	MI	$189,024	President	$3,191	**$3,079**	2023
Remre Inc	OK	$189,567	Ceo (Beginning 8/2024)	$5,586	**$5,586**	2024
Huntingburg Event & Community Center Inc	IN	$194,942	Executive Director	$23,716	**$22,713**	2024
Austin Community Growth Ventures	MN	$151,725	Executive Director - Dca	$3,941	**$3,536**	2024
Leap Foundation Inc	MI	$198,762	President & Ceo	$54,838	**$51,403**	2024
Community Foundation Of The Ozarks Stock Trust	MO	$203,994	Director/president & Ceo End 02/24	$37,216	**$35,797**	2024
1231-1235 Good Hope Road Inc	DC	$135,004	Chief Executive Officer	$23,544	**$18,763**	2024
Community Property Inc	WI	$134,760	Director/treasurer	$15,872	**$15,054**	2024
11401 Lorain Avenue Corporation	OH	$128,004	Chief Executive Officer	$76,553	**$73,634**	2024
Acvb Foundation Inc	GA	$222,034	President & Ceo	$46,147	**$42,138**	2024
Iff Support Corporation Co Iff	IL	$125,270	President	$28,336	**$25,299**	2024
National Grain And Feed Foundation	VA	$123,028	Secretary/treasurer	$49,110	**$43,063**	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sme Preservation Fund	TN	$247,816	Secretary	$24,000	**$22,910**	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OK 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 OK 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	**15** organizations. Compensation range $3,079–$73,634; filing years 2023–2024.
SIZE BASIS	Matched on total revenue ($173,783); for reference, expenses $219,090 and assets $4,065,292.
ROLE MATCH	Phil Lakin, reported title *"TCF CL DIRECTOR"*, 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	13 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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	**93rd**

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 (Phil Lakin) 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 15 similarly situated organizations (Same NTEE sector (S11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of $82,930 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 9, 2026.