

Code Savvy

Executive Director / CEO

This analysis benchmarks the total compensation of **Marvis Kilgore, Executive Director / CEO** (\$13,558) against **every comparable organization** that fit the selection criteria — **207** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **12th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Marvis Kilgore — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Z99).
BUDGET	Total revenue between \$273,463 and \$612,231 — 0.67x to 1.50x the subject's \$408,154 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Z99), nationwide + budget 0.67–1.5x revenue.

207 organizations qualified on sector, size, and geography → **207** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,831	\$33,176	\$61,477	\$88,528	\$124,061	\$13,558
----------	----------	----------	----------	-----------	----------



● 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
Parkinson Association	CA	\$409,950	Executive Dir.	\$91,021	\$81,892	2023
Breast Cancer Action	CA	\$410,302	Executive Di	\$143,312	\$125,239	2024
Charis Foundation Inc	NC	\$410,555	Employee	\$52,833	\$56,880	2023
United Marine Division	NY	\$411,113	President	\$60,000	\$56,490	2023
Earth Ministry	WA	\$411,610	Executive Director	\$88,665	\$82,710	2023
Free 2 Fly Inc	TN	\$411,669	President	\$41,941	\$44,616	2024
Alliance For Community Development	CA	\$404,289	Executive Director (Left 7/23)	\$64,804	\$58,304	2023
Sonoma County Affordable Homes Inc	CA	\$403,168	President	\$32,623	\$28,509	2024
Aids Housing Council	OH	\$413,515	Board Vice President	\$45,540	\$48,814	2024
The Hi-liners	WA	\$402,726	Artistic Direct	\$63,008	\$58,776	2023
West Virginia Parent Training And Information Inc	WV	\$402,490	Executive Director	\$128,982	\$141,334	2024
Central Sierra Environmental Resource	CA	\$415,147	Ceo/pres	\$111,124	\$97,110	2024
Leadership Anne Arundel Inc	MD	\$400,716	President Ceo	\$110,467	\$104,519	2024
Poteau Chamber Of Commerce	OK	\$415,985	Wages	\$66,042	\$75,770	2023
Cleansing Stream Ministries	CA	\$417,659	President	\$68,640	\$59,984	2024
Vigorous Young Minds Inc	TX	\$396,428	Director	\$75,000	\$75,926	2024
Minnesota Council For Quality	MN	\$419,951	President	\$138,579	\$138,579	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Forest Lawn Heritage Foundation Inc	NY	\$394,231	Ceo	\$11,776	\$10,491	2025
Oceanic Research Group Inc	MA	\$392,828	President	\$75,000	\$66,449	2025
Sound Learning	WA	\$423,767	Exec. Director	\$60,000	\$52,963	2025
St Luke Association	WA	\$425,148	President	\$535,028	\$484,777	2024
Kadima	WA	\$388,117	Rabbi	\$136,763	\$127,578	2023
Elmbrook Inc	MA	\$387,141	President	\$36,000	\$33,706	2023
Idaho Drug Free Youth Inc	ID	\$385,693	Director	\$15,732	\$16,500	2025
Pro Flat Track Ama Rookie Class Of '79	OH	\$385,599	Executive Director	\$52,998	\$58,486	2023

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	207 organizations. Compensation range \$784–\$484,777; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$408,154); for reference, expenses \$578,854 and assets \$522,592. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Marvis Kilgore, reported title <i>"EXECUTIVE DI"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	35 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 6 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	12 th
Total compensation (D + F), as reported (no adjustments)	12 th
Reportable pay only (column D), adjusted	26 th
All sources (D + E + F), adjusted	8 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 (Marvis Kilgore) 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 207 similarly situated organizations (Same NTEE sector (Z99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$13,558 is reasonable (approximately the 12th 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.