

True North Youth Program

Executive Director / CEO

EIN 464789197

CO · NTEE O99

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Vivian Russell, Executive Director / CEO** (\$90,815) against **every comparable organization** that fit the selection criteria — **76** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82nd** percentile of comparable organizations within the typical range

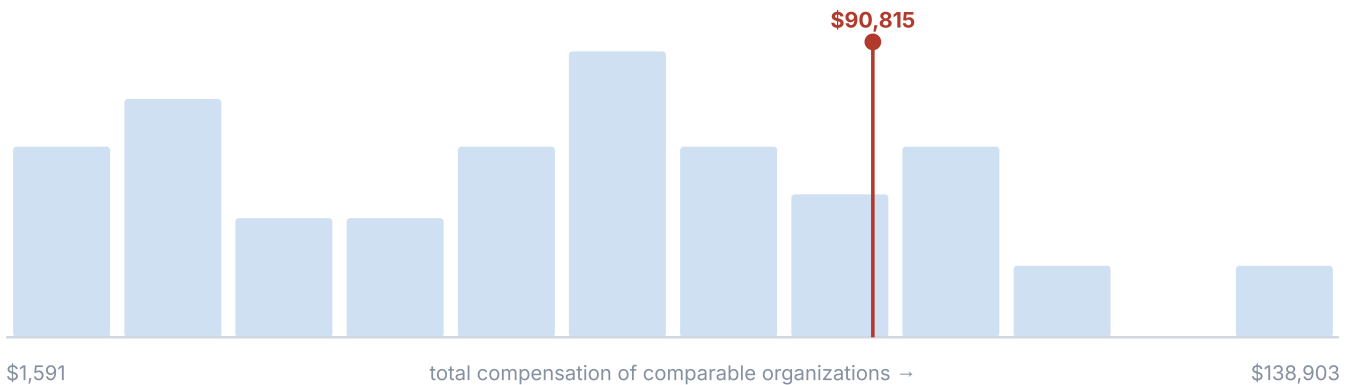
Benchmarked executive: Vivian Russell — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O99).
BUDGET	Total revenue between \$321,660 and \$720,135 — 0.67x to 1.50x the subject's \$480,090 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O99), nationwide + budget 0.67–1.5x revenue.

76 organizations qualified on sector, size, and geography → **76** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,714	\$26,658	\$62,876	\$82,307	\$98,207	\$90,815
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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 CO 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
Hillside Connection	CO	\$473,882	Founder	\$64,581	\$64,581	2024
Jeremiah Foundation Inc	VA	\$486,306	Executive Dir	\$66,371	\$66,832	2024
Team Wilderness Inc	NJ	\$486,965	Executive Dir.	\$82,308	\$76,639	2024
Island Waldorf Community Inc	MA	\$487,149	Director & Teacher	\$14,975	\$14,448	2023
Therapeutic Ranch For Animals And Kids	AZ	\$488,233	Executive Director	\$76,369	\$76,596	2024
Children's Services Council Of	FL	\$492,184	Executive Director/ceo	\$83,962	\$82,258	2024
Youth Fund Of Southern California	CA	\$492,806	Trustee	\$30,000	\$27,016	2024
The Bottomless Toy Chest Inc	MI	\$494,488	Executive Di	\$21,539	\$23,185	2024
North Manatee Soccer Club	FL	\$459,982	General Manager	\$22,000	\$20,998	2025
Future Urban Leaders	WI	\$459,581	Executiver Director - Current	\$96,519	\$105,124	2024
Methow Valley Nordic Ski Educational Foundation	WA	\$458,321	Executive Director	\$28,123	\$25,582	2025
Harvest Foundation Inc	MO	\$458,249	President	\$1,440	\$1,591	2024
Youth In Focus	WA	\$506,902	Executive Dir.	\$113,765	\$106,223	2024
Montanova Stables Foundation	VA	\$507,291	President	\$36,400	\$37,736	2023
Girls At Work Inc	NH	\$509,793	Executive Director	\$83,167	\$82,453	2023
Njsa Inc	CT	\$448,996	Director	\$16,000	\$15,242	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nubability Athletics Foundation	IL	\$514,063	President	\$56,123	\$57,542	2024
Big Brothers Big Sisters Of Central	MO	\$514,907	Executive Di	\$86,852	\$95,935	2024
Young Kings And Queens Inc	MI	\$519,254	President	\$40,587	\$43,689	2024
Rise Up For Youth Inc	KS	\$440,519	Executive Di	\$78,123	\$88,019	2024
Projectivity Group Inc	NY	\$440,425	Executive Director	\$42,692	\$40,232	2024
Indiana Center For Prevention Of Youth	IN	\$523,465	Executive Director	\$85,938	\$94,513	2024
Cochise Christian School Tuition Organization Inc	AZ	\$432,094	Director	\$55,132	\$55,296	2024
Helping Hands Adult Day Care	CA	\$529,161	Executive Dir.	\$31,278	\$28,999	2023
The Elm Project	CT	\$429,437	Executive Director	\$89,040	\$87,065	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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 76 organizations. Compensation range \$1,591–\$138,903; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$480,090); for reference, expenses \$376,637 and assets \$529,629.

ROLE MATCH Vivian Russell, reported title "*Executive Director*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 4 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	82 nd
Total compensation (D + F), as reported (no adjustments)	88 th
Reportable pay only (column D), adjusted	83 rd
All sources (D + E + F), adjusted	76 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 (Vivian Russell) 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 76 similarly situated organizations (Same NTEE sector (O99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$90,815 is reasonable (approximately the 82nd 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.