

# Coal City Colts Inc

Executive Director / CEO

EIN 550757247  
 WV · NTEE O50  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Kevin Darnell, Executive Director / CEO** (\$1,855) against **every comparable organization** that fit the selection criteria — **25** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 4<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

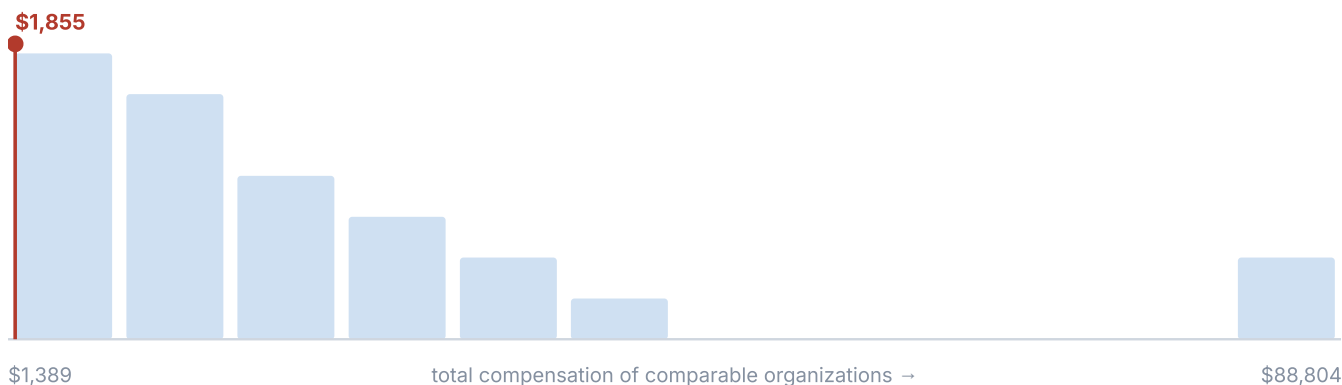
**Benchmarked executive:** Kevin Darnell — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O50).
BUDGET	Total revenue between \$36,125 and \$80,878 — 0.67x to 1.50x the subject's \$53,919 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O50), nationwide + budget 0.67–1.5x revenue.

**25** organizations qualified on sector, size, and geography → **25** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$4,547	\$5,732	\$14,391	\$26,811	\$39,435	<b>\$1,855</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 WV 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="#">Kirk Horn Music Fund</a>	OH	\$53,459	Music Director	\$17,750	<b>\$17,363</b>	2023
<a href="#">United Services Youth Inc</a>	NC	\$54,655	Program Facilitator	\$91,310	<b>\$87,137</b>	2023
<a href="#">Leborne Development</a>	AR	\$51,962	President	\$13,400	<b>\$13,911</b>	2023
<a href="#">Woodland Amateur Hockey Association</a>	MN	\$57,760	Gambling Man	\$20,433	<b>\$18,112</b>	2024
<a href="#">Community Works Youth Development</a>	CA	\$50,000	President & Ceo	\$3,000	<b>\$2,324</b>	2024
<a href="#">Embrace Her Legacy Foundation</a>	NY	\$49,484	Ceo And Chair Of The Board Of Directors	\$30,274	<b>\$25,266</b>	2023
<a href="#">412 Sports Ministries</a>	PA	\$58,495	Executive Di	\$15,625	<b>\$14,391</b>	2023
<a href="#">Bethlehem Youth Court Inc</a>	NY	\$49,186	Director	\$39,360	<b>\$32,849</b>	2023
<a href="#">Anahuak Youth Sports Association</a>	CA	\$48,323	President	\$6,040	<b>\$4,679</b>	2024
<a href="#">A Leadership Journey</a>	RI	\$47,994	Program Manager	\$6,841	<b>\$5,732</b>	2025
<a href="#">A Place Of Refuge</a>	MI	\$47,815	Director	\$12,000	<b>\$11,112</b>	2024
<a href="#">Fresh</a>	MD	\$47,190	Executive Director	\$25,000	<b>\$21,587</b>	2023
<a href="#">Bridge Builders Alabama</a>	AL	\$61,080	Executive Director	\$41,200	<b>\$41,108</b>	2023
<a href="#">Reclaiming Americas Communities Through Empowermen</a>	CA	\$46,500	Chief Executive Officer	\$37,211	<b>\$29,676</b>	2023
<a href="#">Readers Are Leaders</a>	VA	\$46,193	President	\$5,000	<b>\$4,459</b>	2023
<a href="#">Atlanta Cares Mentoring Movement Inc</a>	GA	\$65,108	Member	\$10,100	<b>\$9,110</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Arkwings Foundation</a>	TN	\$65,769	Director	\$5,100	<b>\$4,951</b>	2023
<a href="#">Texas Children In Nature</a>	TX	\$65,928	Sarah Coles	\$19,737	<b>\$17,711</b>	2024
<a href="#">Club 100 Charitiesinc</a>	FL	\$68,113	Director	\$5,800	<b>\$4,888</b>	2024
<a href="#">Active Kids &amp; Minds Inc</a>	MA	\$38,587	Treasurer &	\$110,160	<b>\$88,804</b>	2024
<a href="#">New Destiny Community Development Corporation</a>	NJ	\$38,070	President	\$15,329	<b>\$12,640</b>	2023
<a href="#">Building Blocks For Kids</a>	CA	\$37,183	President	\$46,302	<b>\$36,926</b>	2023
<a href="#">Serious Ju Ju Skate Works Inc</a>	MT	\$71,814	Executive Director	\$27,725	<b>\$26,811</b>	2024
<a href="#">Royal Youth Dance Ensemble Incorporated</a>	TN	\$73,153	Executive Director	\$9,000	<b>\$8,737</b>	2023
<a href="#">Rebuild Yourself Inc</a>	FL	\$77,795	Secretary	\$1,648	<b>\$1,389</b>	2024

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

## Sample, role match & sensitivity

PEER COUNT	25 organizations. Compensation range \$1,389–\$88,804; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$53,919); for reference, expenses \$37,963 and assets \$70,904.
ROLE MATCH	Kevin Darnell, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	2 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	4 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	4 <sup>th</sup>
Reportable pay only (column D), adjusted	8 <sup>th</sup>
All sources (D + E + F), adjusted	4 <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 (Kevin Darnell) 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 25 similarly situated organizations (Same NTEE sector (O50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,855 is reasonable (approximately the 4<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.