

Marion County Literacy Council Inc

Executive Director / CEO

EIN 600000676

FL · NTEE B60

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Yamila Acosta, Executive Director / CEO** (\$66,096) against **every comparable organization** that fit the selection criteria — **139** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55th** percentile of comparable organizations within the typical range

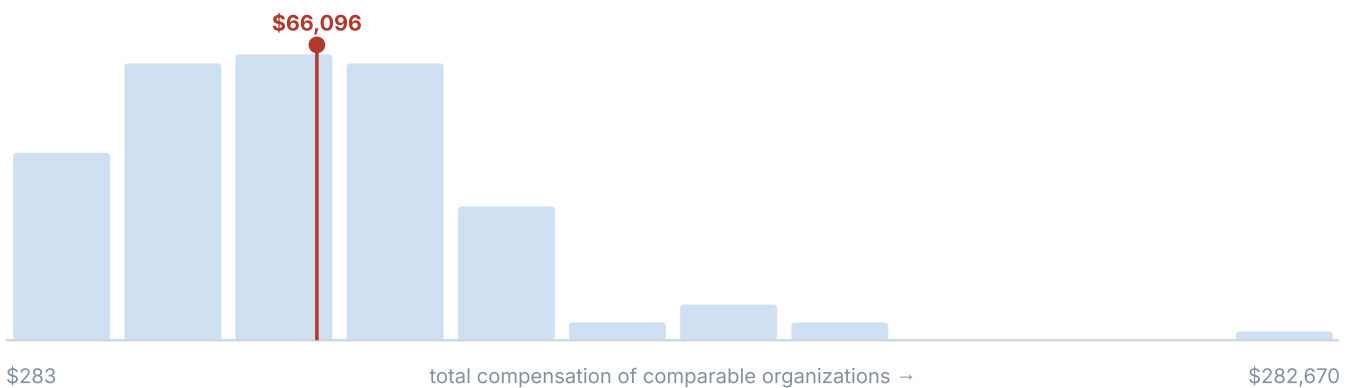
Benchmarked executive: Yamila Acosta — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B60).
BUDGET	Total revenue between \$167,472 and \$374,938 — 0.67x to 1.50x the subject's \$249,959 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B60), nationwide + budget 0.67–1.5x revenue.

139 organizations qualified on sector, size, and geography → **139** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,638	\$34,092	\$60,225	\$83,060	\$102,114	\$66,096
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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 FL 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
Association For Machine Learning And Applications	CA	\$251,017	Secretary	\$60,000	\$56,611	2024
Anewvista Community Services	CA	\$248,249	President	\$51,200	\$47,062	2025
Onelife For Life Inc	MI	\$247,631	President	\$61,644	\$71,575	2023
Peak Research Institute	CO	\$247,400	Treasurer	\$30,360	\$31,808	2024
Hey Neighbor	CO	\$246,939	Executive Director	\$39,875	\$41,778	2024
Run Hard Rest Well Inc	IN	\$253,340	Executive Dir.	\$60,000	\$71,178	2023
Florida Preborn Rescue Inc	FL	\$245,779	Director	\$124,492	\$127,786	2024
Second Chance Education Inc	CA	\$245,689	Ceo	\$59,509	\$57,806	2023
Harleys Dream	CO	\$245,039	Executive Dir.	\$52,000	\$54,481	2024
Literacy Chippewa Valley	WI	\$244,707	Executive Di	\$47,017	\$52,269	2025
Iowa City Unesco City Of Literature	IA	\$244,011	Executive Director	\$108,323	\$129,595	2024
International Mentoring Foundation For	MA	\$256,372	President	\$20,750	\$20,374	2024
First Place 4 Health	TX	\$257,264	Former Ceo	\$62,847	\$68,691	2024
Echo Collective	NE	\$257,406	Executive Director	\$38,780	\$45,574	2024
Midcoast Literacy	ME	\$239,926	Executive Director	\$42,498	\$46,497	2024
Life Enrichment Center Of Norfolk	VA	\$260,932	President	\$110,084	\$116,139	2024
You Can Make It Home Ownership Ctr	TN	\$261,432	Executive Director	\$65,052	\$74,714	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Gull Island Institute Inc	MA	\$237,443	Clerk	\$41,600	\$40,846	2024
Collaborative Law Institute Of Texas	TX	\$237,143	Exec Director	\$76,546	\$86,135	2023
National Coalition For Dialogue & Deliberation	PA	\$236,025	Executive Director	\$16,800	\$18,847	2023
The Most Excellent Way Learning Life Center Inc	NJ	\$264,783	Exec. Director	\$26,740	\$26,857	2023
Kenosha Literacy Council	WI	\$234,765	Executive Dir.	\$54,654	\$60,759	2025
Literacy Volunteers Of Broome-tioga	NY	\$233,980	Executive Director	\$49,448	\$47,564	2025
Berean Bible Institute Inc	WI	\$266,885	President	\$61,248	\$71,955	2023
Growing Oaks Association	OK	\$232,819	Secretarytreasurer	\$73,000	\$87,830	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL cost of living and 2025 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 FL 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 139 organizations. Compensation range \$283–\$282,670; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$249,959); for reference, expenses \$246,617 and assets \$1,066,147.

ROLE MATCH Yamila Acosta, reported title "*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 14 peers 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	55 th
Total compensation (D + F), as reported (no adjustments)	63 rd
Reportable pay only (column D), adjusted	58 th
All sources (D + E + F), adjusted	47 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 (Yamila Acosta) 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 139 similarly situated organizations (Same NTEE sector (B60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$66,096 is reasonable (approximately the 55th 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.