

Montana Credit Unions For Community

Executive Director / CEO

EIN 753103575

MT · NTEE P51

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Gerry Singleton, Executive Director / CEO** (\$45,578) against **every comparable organization** that fit the selection criteria — **1368** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **66th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (P51).

BUDGET Total revenue between \$98,900 and \$221,419 — 0.67x to 1.50x the subject's \$147,613 (the band tightens as size grows).

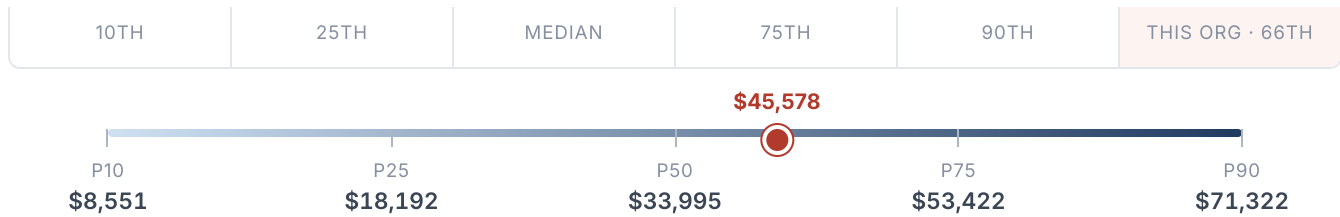
GEOGRAPHY Same NTEE major group (P), nationwide + budget 0.67–1.5x revenue.

1,368 organizations qualified on sector, size, and geography → **1,368** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,551	\$18,192	\$33,995	\$53,422	\$71,322	\$45,578
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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 MT 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
Latina Sisters Support Inc	NY	\$147,591	Founder	\$25,400	\$21,921	2023
The Rinkle Family Foundation	CA	\$147,540	Trustee (K-love Ceo) To July	\$15,829	\$13,055	2023
Uparc Apartments Inc	FL	\$147,698	Executive Director	\$22,533	\$19,637	2024
Arcadia Improvement Association	CA	\$147,732	Executive Director	\$101,650	\$81,428	2024
Fathers Families Healthy Communities	IL	\$147,438	Executive Director	\$108,333	\$98,803	2024
Funds For Friends	TX	\$147,336	Executive Director	\$12,900	\$11,971	2024
Oceania Northwest	WA	\$147,892	Member	\$5,100	\$4,236	2024
Street Bean Espresso	WA	\$147,911	Director Of Operations	\$78,569	\$67,185	2023
Scenic City Women's Network	TN	\$147,199	Executive Di	\$25,000	\$25,098	2023
Student Clinic For Immigrant Justice Inc	MA	\$147,159	Executive Director	\$60,231	\$51,694	2023
Crozierlife Inc	IN	\$147,137	Executive Di	\$36,000	\$35,219	2024
Rose Of Sharon Equestrian School Inc	MD	\$147,091	Executive Director	\$41,600	\$37,146	2023
Institute For Healing Of Memories - North America	NY	\$147,061	Executive Director	\$99,226	\$85,637	2023
Sussex Seniors Urban Renewal Affordable	NJ	\$148,174	Chief Executive Officer	\$35,878	\$29,717	2024
Hope Sight Mission Association	CA	\$148,176	Ceo	\$36,000	\$29,690	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Overdose Crisis Response Fund	IL	\$146,980	Board President	\$88,074	\$80,326	2024
Saving Grace Outreach Inc	NY	\$146,849	Secretary	\$3,850	\$3,227	2024
Lafayette Fire Department Relief	MN	\$148,445	Secretary	\$300	\$283	2023
Nursery Rhyme Inc	LA	\$148,508	President	\$59,440	\$60,719	2024
Belknap Child Development Center	MI	\$146,708	Treasurer	\$55,994	\$53,616	2024
St Vincent Depaul Society Of Muscoda Inc	WI	\$148,541	Employee	\$30,099	\$29,161	2024
Lifeline Outreach International Ministry	AK	\$146,671	President	\$48,010	\$42,581	2024
A Giving Heart Project	NC	\$148,649	Executive Director	\$27,000	\$25,881	2024
Amy's Wish With Wings	TX	\$148,731	President	\$6,470	\$6,004	2024
Legacy Minded Men	FL	\$146,361	Executive Director	\$90,000	\$80,751	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MT 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 MT 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	1368 organizations. Compensation range \$104–\$355,025; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$147,613); for reference, expenses \$124,107 and assets \$434,189.
ROLE MATCH	Gerry Singleton, reported title <i>"CEO"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 237 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 31 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	66 th
Total compensation (D + F), as reported (no adjustments)	62 nd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	96 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 (Gerry Singleton) 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 1368 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,578 is reasonable (approximately the 66th 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.