

West Yellowstone Foundation

Executive Director / CEO

EIN 810494366

MT · NTEE S99

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Caroline Coan, Executive Director / CEO** (\$62,661) against **every comparable organization** that fit the selection criteria — **60** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

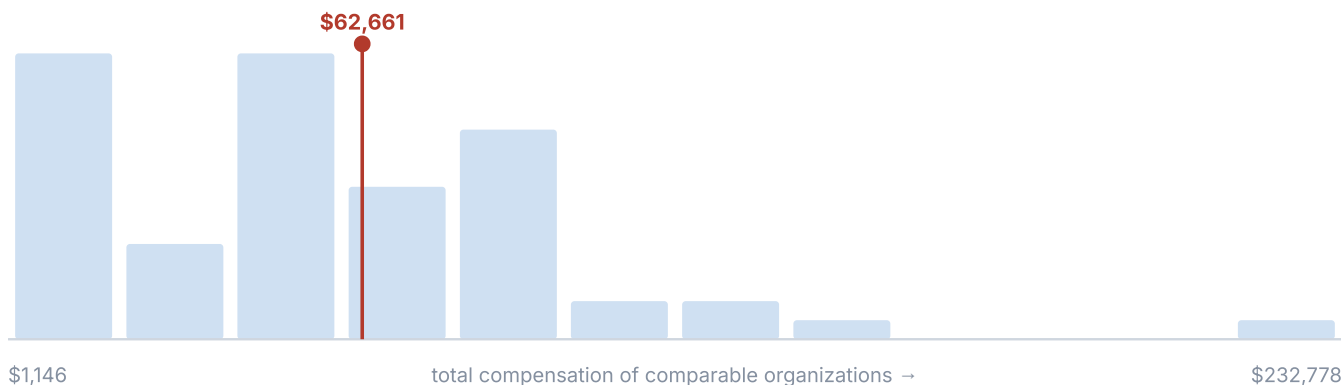
Benchmarked executive: Caroline Coan — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

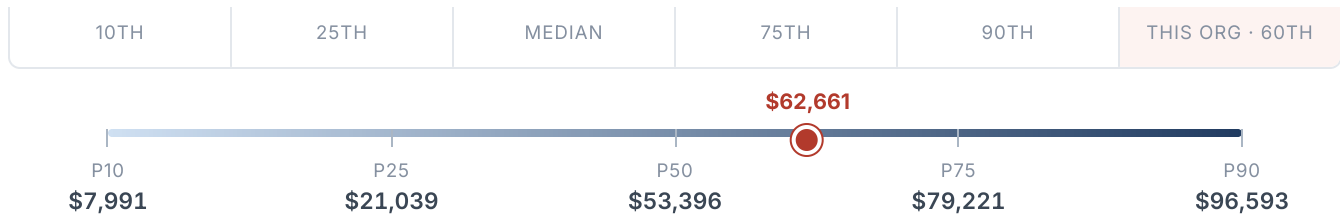
SECTOR	Organizations sharing the subject's NTEE classification (S99).
BUDGET	Total revenue between \$238,613 and \$534,210 — 0.67x to 1.50x the subject's \$356,140 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S99), nationwide + budget 0.67–1.5x revenue.

60 organizations qualified on sector, size, and geography → **60** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,991	\$21,039	\$53,396	\$79,221	\$96,593	\$62,661
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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
Long Island Business Development Council Inc	NY	\$357,225	Executive Board	\$11,800	\$9,608	2024
Dream Innovations Incorporated	MS	\$358,479	Finance Manager	\$45,000	\$45,161	2024
Everett Community Growers Inc	MA	\$353,797	Director	\$1,893	\$1,578	2023
Armi Housing Corporation	NY	\$363,810	Executive Vp & Ceo	\$114,621	\$96,086	2023
Shaylo Inc Socially Helping Adults Youth With Liveable Opportunities	MD	\$346,941	Ceo	\$63,141	\$54,763	2023
Laramie Main Street Alliance	WY	\$371,188	Executive Di	\$51,637	\$49,825	2024
Wlam Property Association ll	WA	\$336,953	Executive Di	\$10,016	\$8,081	2024
The Bodgery Inc	WI	\$377,838	Director At Large	\$1,443	\$1,398	2023
Friends Of Southern Ohio	OH	\$333,117	Executive Director	\$80,052	\$78,657	2023
Community Council	WA	\$384,254	Executive Di	\$110,978	\$92,175	2023
Globe Aware	TX	\$384,710	Chairman/director	\$65,200	\$58,768	2024
Amherst Community Connections	MA	\$385,047	Founder/exec. Dir., Ex-officio	\$111,534	\$90,312	2024
Queen City Bicycle Collective	NH	\$326,591	Executive Di	\$64,620	\$52,379	2025
Ten At The Top	SC	\$389,789	Executive Director	\$70,300	\$66,085	2024
The Chamber Foundation	OH	\$318,415	President An	\$1,200	\$1,146	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Spring Branch Human Resources Partnership Inc	TX	\$395,476	Executive Director	\$139,200	\$129,175	2023
Pioneering With Passion Ministries (Ppm)	CT	\$315,223	Director	\$11,000	\$9,293	2024
Child Advocacy Services Sega Inc	GA	\$397,195	Executive Director	\$53,302	\$49,719	2023
Far Away Friends Inc	CO	\$314,306	Co-founder & Board Chair	\$40,385	\$34,893	2024
Siuslaw Vision	OR	\$313,525	Secretary	\$8,575	\$7,176	2024
Rethink Coalition Inc	IN	\$303,862	Ceo And President	\$70,000	\$66,517	2024
Jwc Foundation	VA	\$408,956	Executive Dir.	\$94,364	\$82,100	2024
California Center For Economic Initiatives	CA	\$300,000	President And Executive Director	\$30,255	\$23,541	2024
Love In Motion Foundation Inc	PR	\$298,969	Executive Director	\$35,139	\$34,131	2024
Central Midlands Justice Ministry	SC	\$298,950	Executive Dir.	\$70,833	\$66,586	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MT 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 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 **60** organizations. Compensation range \$1,146–\$232,778; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$356,140); for reference, expenses \$536,513 and assets \$1,922,479. **Revenue and expenses diverge this year — revenue may misrepresent**

operating size; weigh the expense-based view.

ROLE MATCH	Caroline Coan, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	60 th
Total compensation (D + F), as reported (no adjustments)	53 rd
Reportable pay only (column D), adjusted	65 th
All sources (D + E + F), adjusted	53 rd

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 (Caroline Coan) 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 60 similarly situated organizations (Same NTEE sector (S99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$62,661 is reasonable (approximately the 60th 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.