

Eagle Mount Great Falls

Executive Director / CEO

EIN 810498964

MT · NTEE P80

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Debra Sivumaki, Executive Director / CEO** (\$75,050) against **every comparable organization** that fit the selection criteria — **276** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76th** percentile of comparable organizations within the typical range

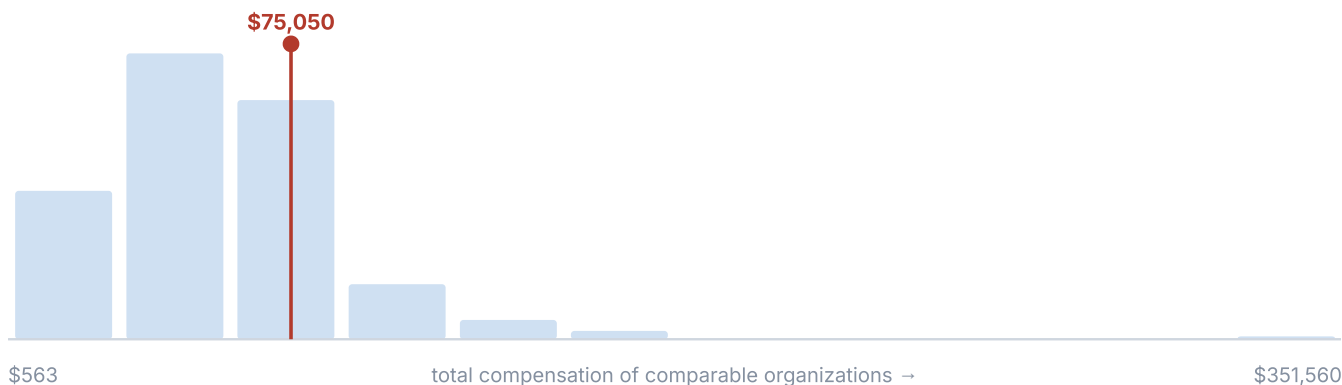
Benchmarked executive: Debra Sivumaki — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P80).
BUDGET	Total revenue between \$265,990 and \$595,500 — 0.67x to 1.50x the subject's \$397,000 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P80), nationwide + budget 0.67–1.5x revenue.

276 organizations qualified on sector, size, and geography → **276** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,135	\$36,795	\$54,794	\$73,401	\$90,196	\$75,050
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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
Reck League	VA	\$397,841	Advisory	\$5,250	\$4,703	2024
Create Independence Inc	CT	\$398,803	Program Director	\$63,065	\$54,855	2024
Alianza Latina Aplicando Soluciones	WI	\$394,659	Executive Director	\$67,275	\$65,179	2024
Autism Project Of Palm Beach	FL	\$394,556	President	\$50,000	\$44,862	2023
Maryam Parman Foundation	CA	\$399,680	Executive Dir.	\$44,936	\$37,060	2023
Thrive Center Inc	KY	\$400,000	Executive Director	\$67,350	\$67,127	2024
Coming Home Connection	NM	\$393,855	Exec. Direct	\$83,110	\$82,926	2024
Widows And Orphans Of God Inc	VA	\$400,299	Executive Dir.	\$21,300	\$19,079	2024
Family Promise Of Southwest New Jersey	NJ	\$401,491	Executive Dir.	\$68,654	\$58,545	2023
Housing & Assistive Technology Inc	FL	\$391,911	Executive Di	\$138,036	\$117,197	2025
The Statewide Independent Living Council	IL	\$402,673	Executive Director	\$65,140	\$57,878	2025
Homeownership Center Inc	WV	\$402,735	Executive Director	\$38,702	\$38,874	2024
Diversability Inc	OR	\$390,718	Executive Director	\$79,625	\$68,598	2024
Connecticut State Independent Living Council Inc	CT	\$390,411	Executive Director	\$76,442	\$66,491	2024
Amor Wellness Center Inc	CA	\$389,449	Treasurer	\$19,077	\$15,282	2024
Deepwood Foundation	OH	\$389,176	Dir Of Devel	\$75,421	\$76,296	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Isaiah House Inc	NY	\$387,311	Executive Director	\$84,789	\$71,078	2024
Handi-dogs Inc	AZ	\$407,188	President & Ceo	\$82,112	\$75,423	2023
Haase Community Connections Inc	WI	\$407,275	Executive Di	\$61,009	\$60,854	2023
Inas Usa Cisl	NY	\$408,646	Manager	\$155,017	\$133,788	2023
Friends Of Club 21	CO	\$384,436	Ceo	\$60,000	\$53,373	2024
Rio Association Inc	OH	\$384,063	Director	\$63,343	\$64,077	2023
Maximum Accessible Housing - Sheffield	OH	\$383,291	President	\$24,629	\$24,200	2024
My Sisters Closet Of Monroe County	IN	\$412,234	Executive Dir.	\$41,867	\$42,169	2023
Respite Care Foundation	AL	\$412,457	Executive Direc	\$31,400	\$31,470	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 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 276 organizations. Compensation range \$563–\$351,560; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$397,000); for reference, expenses \$472,053 and assets \$2,049,094.

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

RELATED-ORG PAY 22 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 9 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	76 th
Total compensation (D + F), as reported (no adjustments)	68 th
Reportable pay only (column D), adjusted	79 th
All sources (D + E + F), adjusted	69 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 (Debra Sivumaki) 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 276 similarly situated organizations (Same NTEE sector (P80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$75,050 is reasonable (approximately the 76th 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.