

Project Whitefish Kids Inc

Executive Director / CEO

EIN 810526331

MT · NTEE O20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Gloria I Nelson, Executive Director / CEO** (\$15,000) against **every comparable organization** that fit the selection criteria — **82** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20th** percentile of comparable organizations below the typical range for comparable organizations

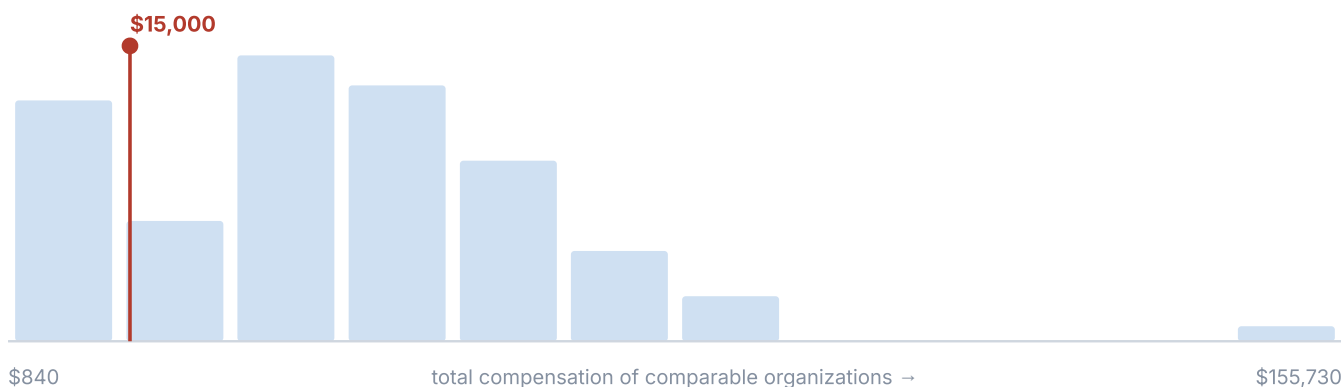
Benchmarked executive: Gloria I Nelson — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O20).
BUDGET	Total revenue between \$176,612 and \$395,401 — 0.67x to 1.50x the subject's \$263,601 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O20), nationwide + budget 0.67–1.5x revenue.

82 organizations qualified on sector, size, and geography → **82** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,621	\$23,764	\$38,759	\$53,389	\$70,738	\$15,000
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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
Penns Valley Youth Center	PA	\$266,719	Executive Director	\$35,000	\$32,379	2024
Friends Of Creamers Field	AK	\$268,518	Executive Director	\$55,900	\$49,579	2024
Coutts-moriarty Camp Inc	VT	\$271,050	Executive Director	\$19,800	\$18,488	2024
Missionfit	MD	\$255,682	Executive Director	\$85,000	\$73,721	2024
Pal Of Cape Cod Inc	MA	\$254,633	Treasurer/secretary	\$1,200	\$1,030	2023
Excellence & Ambition Inc	MD	\$252,294	Executive Director	\$39,434	\$34,201	2024
Hilliard High School Hockey Club	OH	\$250,149	Director Of	\$12,282	\$11,756	2025
Middle Valley Youth Association Inc	TN	\$277,257	Cheer President	\$8,333	\$7,916	2025
Npc Ff	VA	\$277,763	President/club Founder	\$41,354	\$38,136	2023
Police Athletic League Of Atlantic City	NJ	\$277,866	Executive Director	\$4,500	\$3,727	2024
Rotary Youth Camp Of North Fl Inc	FL	\$278,566	Executive Di	\$51,500	\$44,882	2024
Future Leaders Organization	NJ	\$280,000	Ceo	\$32,306	\$27,549	2023
Hickory Willow Swim Association	IL	\$281,052	Ceo/head Coa	\$35,988	\$32,822	2024
Greenmount West Community Center	MD	\$281,100	Executive Director/chair	\$52,000	\$46,432	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Blackfoot Community Center	ID	\$245,899	Executive Dir.	\$51,241	\$52,062	2023
Premier Athletics For Youth Development	MI	\$245,424	Director	\$30,800	\$29,492	2024
Crystal Lake Teen Center	IL	\$244,067	President And Executive Director	\$1,500	\$1,368	2024
Teen Center Usa	CA	\$242,595	Executive Director	\$54,080	\$44,601	2023
Valley Friendship Club	MN	\$284,830	Executive Director	\$66,135	\$62,414	2023
Reb Sports Academy Inc	OH	\$242,165	Director	\$4,125	\$4,173	2023
The Degood Foundation	VA	\$241,261	Executive Director	\$9,419	\$8,437	2024
Rocksolid Community Teen Center	WA	\$240,936	Executive Dir.	\$70,000	\$56,642	2025
Colfax Community Network Inc	CO	\$286,392	Ceo	\$56,104	\$49,907	2024
Imagine That Summer Camp	AZ	\$289,732	Director	\$30,500	\$27,212	2024
Youth & Families Determined To Succeed	MN	\$236,743	Executive Director	\$12,000	\$11,325	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 **82** organizations. Compensation range \$840–\$155,730; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$263,601); for reference, expenses \$247,443 and assets \$806,847.
ROLE MATCH	Gloria I Nelson, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 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	20 th
Total compensation (D + F), as reported (no adjustments)	18 th
Reportable pay only (column D), adjusted	22 nd
All sources (D + E + F), adjusted	20 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 (Gloria I Nelson) 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 82 similarly situated organizations (Same NTEE sector (O20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,000 is reasonable (approximately the 20th 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.