

Nova Principles Foundation

Executive Director / CEO

EIN 821105658

UT · NTEE P20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lyman Gifford, Executive Director / CEO** (\$44,554) against **every comparable organization** that fit the selection criteria — **311** 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

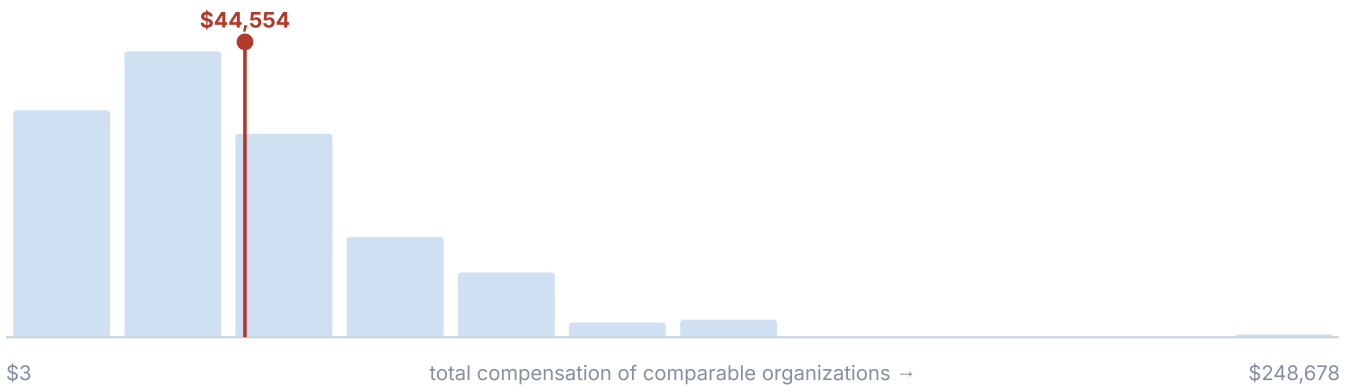
Benchmarked executive: Lyman Gifford — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P20).
BUDGET	Total revenue between \$92,436 and \$206,947 — 0.67x to 1.50x the subject's \$137,965 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P20), nationwide + budget 0.67–1.5x revenue.

311 organizations qualified on sector, size, and geography → **311** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,230	\$20,852	\$37,475	\$59,197	\$85,048	\$44,554
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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 UT 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
Ohio Valley Recovery Inc	WV	\$137,839	Executive Director	\$44,873	\$47,471	2024
The Caritas Foundation	CA	\$137,500	Chief Operating Officer	\$18,203	\$15,358	2024
United Christian Volunteers Inc	KY	\$137,463	President	\$11,000	\$11,888	2023
The Fenway Community Center At	MA	\$137,195	Executive Director	\$104,000	\$91,312	2024
Cascadia Clubhouse	WA	\$138,837	Executive Director	\$22,521	\$19,701	2024
Moms Club	TX	\$137,035	Chairman, President And Director	\$24,000	\$23,457	2024
We Carry Kevan Inc	IN	\$138,898	President	\$38,750	\$39,927	2024
Here To Serve Inc	CA	\$136,789	Ceo/board Chair	\$79,761	\$65,559	2025
Mission Shawnee Inc	OK	\$139,238	Executive Director	\$49,880	\$53,665	2024
Twin Cities Ministries	MN	\$139,539	Program Director	\$48,104	\$46,442	2024
Nebraska Panhandle Area Health	NE	\$136,379	Executive Di	\$75,519	\$77,316	2025
The Kevin Donovan Foundation Inc	OH	\$139,675	Executive Director	\$7,500	\$7,761	2024
Baptist Center For Global Concerns	TX	\$139,797	President	\$38,179	\$38,417	2023
Hopes Landing	OH	\$139,966	Executive Di	\$11,625	\$12,030	2024
Endless Opportunities	NC	\$135,962	Executive Dir	\$50,538	\$51,021	2024
The Phillis Wheatley Association Inc	OH	\$139,979	Executive Director	\$43,200	\$44,706	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Steel City Arts Foundation	NC	\$139,992	Operations Director	\$48,897	\$49,365	2024
The Josina Lott Foundation	OH	\$134,480	Executive Director	\$127,245	\$131,681	2024
Koochiching Aging Options	MN	\$141,676	Excutive Dir	\$64,177	\$61,960	2024
For All Ages Inc	CT	\$133,882	Director And Ceo	\$73,186	\$67,046	2024
Coolbaugh Township Firemen's Relief	PA	\$133,666	Secretary	\$1,200	\$1,169	2024
Franklin County Senior Citizens Inc	TN	\$133,426	Current Director	\$35,269	\$36,222	2024
Family Promise Of Cheyenne	WY	\$142,837	Executive Director	\$54,800	\$57,335	2024
Numana Inc	IA	\$143,211	President	\$25,850	\$28,472	2023
Accountability Oregon	OR	\$131,868	Officer	\$66,187	\$60,055	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to UT 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 UT 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	311 organizations. Compensation range \$3–\$248,678; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$137,965); for reference, expenses \$121,694 and assets \$75,849.
ROLE MATCH	Lyman Gifford, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	29 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	60 th
Total compensation (D + F), as reported (no adjustments)	60 th
Reportable pay only (column D), adjusted	64 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 (Lyman Gifford) 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 311 similarly situated organizations (Same NTEE sector (P20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$44,554 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.