

The Louisa Swain Foundation

Executive Director / CEO

EIN 830334123
 WY · NTEE T30
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Mary Mountain, Executive Director / CEO** (\$36,000) against **every comparable organization** that fit the selection criteria — **48** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **71st** percentile of comparable organizations

within the typical range

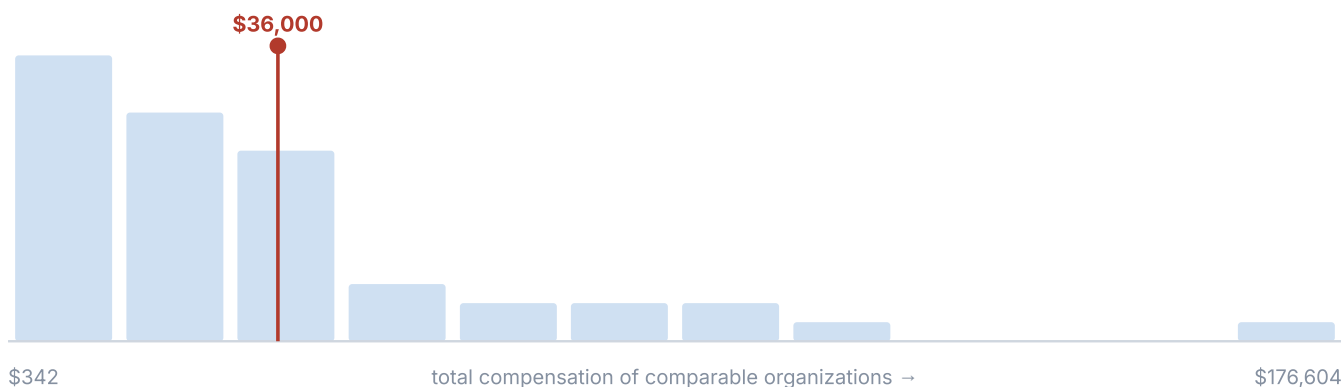
Benchmarked executive: Mary Mountain — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T30).
BUDGET	Total revenue between \$52,599 and \$117,759 — 0.67x to 1.50x the subject's \$78,506 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T30), nationwide + budget 0.67–1.5x revenue.

48 organizations qualified on sector, size, and geography → **48** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,238	\$9,840	\$26,614	\$41,791	\$78,935	\$36,000
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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 WY 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
Friends Of Cmh Sumner Community	IA	\$80,040	Cha/cfo	\$33,982	\$34,747	2024
History Heritage And Hope	FL	\$76,758	Executive Director	\$6,248	\$5,481	2024
Zoomie Foundation	CA	\$75,815	Treasurer	\$60,000	\$49,813	2023
Charitable Foundation Of The Energy Bar	DC	\$75,515	Chief Executive Officer	\$20,492	\$16,793	2024
Canton-inwood Area Health Foundation	SD	\$81,750	Executive Director	\$25,077	\$25,846	2024
Lev Chai	NJ	\$82,749	Trustee	\$7,000	\$5,837	2024
Massdevelopmenthefa Trust	MA	\$74,249	Trustee (As Of 06/2023)	\$41,641	\$35,977	2023
The Mike Gallagher Show Charitable	NY	\$84,008	Executive Di	\$117,200	\$101,823	2023
United Way Of Franklin County	IN	\$85,982	Executive Director	\$30,022	\$30,440	2023
Joyal Capital Management Foundation Inc	MA	\$86,055	Clerk, Director, Program Director	\$55,008	\$47,526	2023
Kansas City Kansas Area Chamber	KS	\$87,004	President (F	\$3,686	\$3,719	2024
Gay Lesbian Bisexual Transgender Chamber	TX	\$69,044	President/ceo	\$10,385	\$9,701	2024
Western Reserve Area Agency On Aging	OH	\$88,626	Ceo	\$41,528	\$41,076	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Mad Anthony Childrens Foundation	IN	\$89,150	Executive Dir.	\$34,000	\$33,484	2024
Cotton Electric Charitable	OK	\$90,187	Director	\$176,286	\$176,604	2025
Community Foundation Of The Valleys	CA	\$91,265	Executive Director	\$17,500	\$14,529	2023
Michigan Pharmacy Foundation	MI	\$65,583	Executive Director	\$84,582	\$83,937	2023
Brooklyn Health Equity Foundation Inc	NY	\$91,567	Chairman	\$91,000	\$76,792	2024
The Gilmour-jirgens Fund	MI	\$91,606	Secretary/treasurer/director	\$64,903	\$62,560	2024
Together We Fight Cancer Inc	AZ	\$65,183	President	\$9,790	\$8,793	2024
The Davidson County Education	NC	\$63,733	Admin. Direc	\$5,800	\$5,762	2023
Madisonville Community Urban Redevelopment Corporation	OH	\$93,598	Interim Executive Director	\$1,046	\$1,035	2024
International Therapist Fund	MI	\$62,981	President	\$22,000	\$21,832	2023
Black Mountain Center Foundation	NC	\$62,954	Executive Director	\$10,245	\$9,886	2024
Vinfen Corporation Of Larchmont Inc	MA	\$94,515	President (As Of 8/22/22)	\$2,702	\$2,335	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WY 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 WY 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	48 organizations. Compensation range \$342–\$176,604; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$78,506); for reference, expenses \$42,360 and assets \$376,877. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Mary Mountain, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	23 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	71 st
Total compensation (D + F), as reported (no adjustments)	67 th
Reportable pay only (column D), adjusted	81 st
All sources (D + E + F), adjusted	33 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 (Mary Mountain) 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 48 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,000 is reasonable (approximately the 71st 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.