

Mandan Parks And Recreation Foundation

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Kelly Thomas, Executive Director / CEO** (\$33,095) against **every comparable organization** that fit the selection criteria — **37** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43rd** percentile of comparable organizations within the typical range

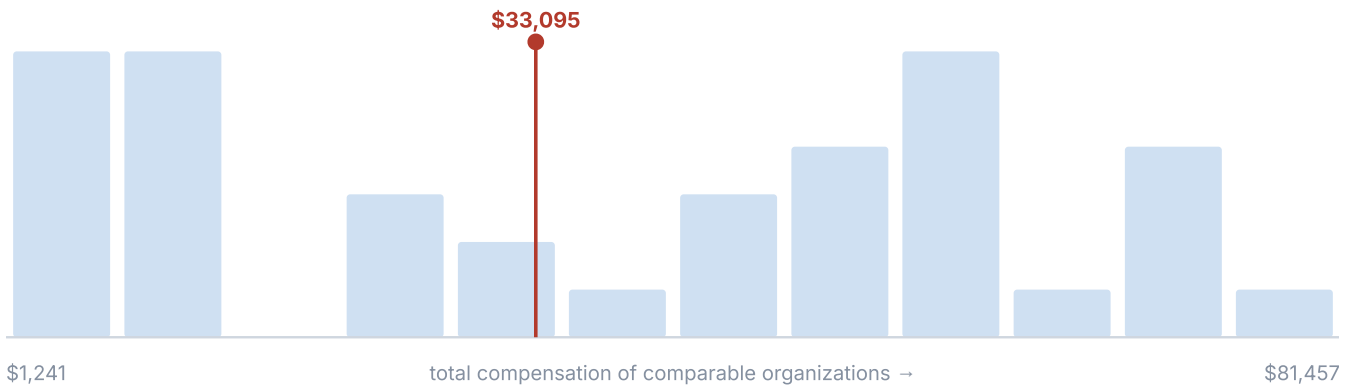
Benchmarked executive: Kelly Thomas — reported title “MANAGER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N30).
BUDGET	Total revenue between \$157,757 and \$353,188 — 0.67x to 1.50x the subject's \$235,459 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N30), nationwide + budget 0.67–1.5x revenue.

37 organizations qualified on sector, size, and geography → **37** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,637	\$13,697	\$33,095	\$41,903	\$57,778	\$68,761	\$81,457
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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 ND 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
Upstate Nevada Inc	NV	\$235,553	President	\$2,162	\$1,975	2024
Mulligans Hollow Ski Bowl	MI	\$237,968	Executive Dir.	\$30,000	\$28,217	2024
Extra Mile Club Of The Lowcountry	SC	\$232,063	Executive Director	\$12,000	\$11,744	2023
Paradise Stronger Inc	CA	\$242,895	Executive Dir.	\$53,254	\$41,903	2024
Milwaukie Community Center Foundati	OR	\$227,900	Foundation D	\$59,913	\$50,700	2024
Frailty Myths	CA	\$250,961	President	\$100,552	\$81,457	2023
Northern Columbia Community And Cultural Center	PA	\$253,387	Executive Director	\$27,728	\$25,197	2024
Community Swim Club	WA	\$255,736	President	\$3,725	\$3,129	2023
Northern Blair County Recreation	PA	\$259,038	Board Member	\$5,768	\$5,241	2024
Liminal Health And Fitness Inc	GA	\$209,854	Secretary &	\$67,360	\$61,718	2024
Bart J Ruggiere Adaptive	VT	\$208,368	Executive Dir.	\$77,500	\$71,082	2024
Maine Gearshare	ME	\$262,844	Executive Director	\$75,000	\$68,435	2024
Sensory Beans Inc	NY	\$266,157	President	\$51,800	\$42,653	2024
Vow Inc	TX	\$203,505	President	\$60,000	\$56,307	2023
Orchard Hills Athletic Club	MI	\$268,589	Manager	\$14,563	\$13,697	2024
Harris Park Midtown Sports & Activities Center	MO	\$197,973	Executive Director	\$71,750	\$69,249	2024
Skyline Swim Club	UT	\$194,618	Vice President	\$14,000	\$12,720	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Temperance Training Foundation	FL	\$194,236	Secretary	\$16,500	\$14,125	2024
Heroes Movement	CA	\$278,910	President	\$65,000	\$52,656	2023
Iron Belle Trail Fund	MI	\$281,814	Director	\$15,072	\$14,176	2024
Girls On The Run Of Southwest Florida	FL	\$182,915	Executive Director	\$54,167	\$46,369	2024
Carpinteria Skate Foundation	CA	\$289,876	Executive Director	\$88,274	\$71,510	2023
Piedmont Virginia Amateur Softball	VA	\$291,127	Commissioner	\$15,013	\$13,209	2024
Cape Community Arena Group	ME	\$293,067	Board Member	\$1,360	\$1,241	2024
Hike It Baby	OR	\$176,148	Executive Director	\$59,260	\$50,147	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ND 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 ND 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	37 organizations. Compensation range \$1,241–\$81,457; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$235,459); for reference, expenses \$213,152 and assets \$54,161.
ROLE MATCH	Kelly Thomas, reported title <i>"MANAGER"</i> , benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	43 rd
Total compensation (D + F), as reported (no adjustments)	43 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	97 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 (Kelly Thomas) 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 37 similarly situated organizations (Same NTEE sector (N30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$33,095 is reasonable (approximately the 43rd 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.