

Mount Baker Scout Foundation

Executive Director / CEO

EIN 911129532

WA · NTEE O41I

FY ending 2024-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Kevin Nichols, Executive Director / CEO** (\$23,990) against **every comparable organization** that fit the selection criteria — **918** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **12th** percentile of comparable organizations below the typical range for comparable organizations

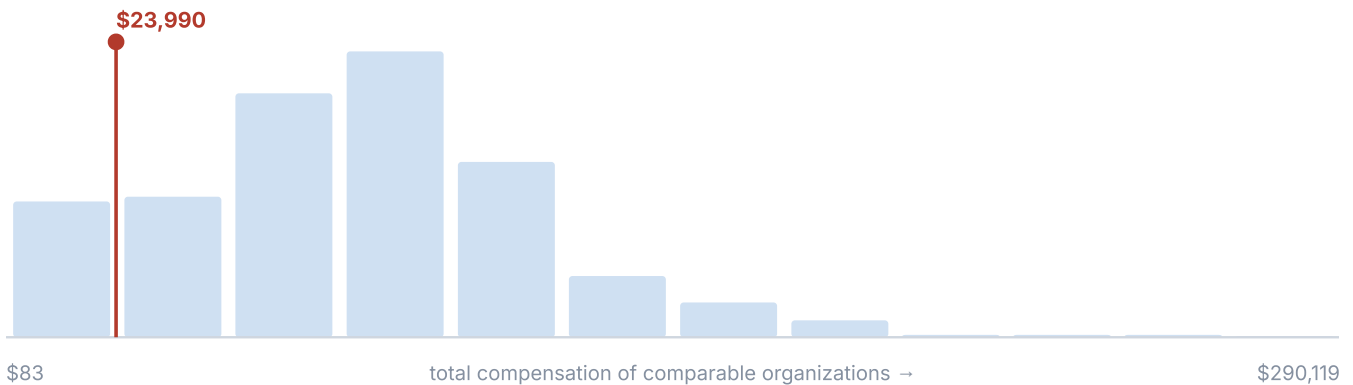
Benchmarked executive: Kevin Nichols — reported title "SECRETARY/SCOUT EXECUTIVE", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O41I).
BUDGET	Total revenue between \$315,784 and \$706,980 — 0.67x to 1.50x the subject's \$471,320 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (O), nationwide + budget 0.67–1.5x revenue.

918 organizations qualified on sector, size, and geography → **918** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,329	\$48,003	\$75,037	\$98,839	\$123,516	\$23,990
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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 WA 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
The Orange Duffel Bag Initiative Inc	GA	\$470,780	President	\$68,251	\$78,914	2023
Cherry Creek Youth Sports	CO	\$470,553	President	\$28,750	\$31,701	2023
Variety Of Eastern Tennessee	TN	\$472,114	Executive Director	\$50,000	\$58,703	2024
Teen Lifeline Inc	TX	\$470,297	Officer	\$108,087	\$124,331	2023
North Pacific Fishing Vessel Owners Asso	WA	\$472,540	Exec Director	\$136,242	\$136,242	2024
Artpreneurs Inc	MD	\$469,928	Executive Director	\$72,800	\$76,020	2024
Keaukaha One Youth Development	HI	\$469,757	President/ed	\$100,008	\$102,962	2023
Girl Scouts Of Southern Arizona	AZ	\$473,322	Ceo	\$16,995	\$18,256	2024
Second Life Bikes Inc	NJ	\$473,493	Vice Preside	\$60,000	\$61,602	2023
Nycsalt Inc	NY	\$469,111	Founder & Chief Executive Officer	\$162,758	\$169,122	2023
First Priority Of Tampa Bay Inc	FL	\$469,071	President	\$86,250	\$90,500	2024
Big Brothers Big Sisters Of Greater	OH	\$468,912	President & Ceo	\$89,769	\$109,335	2023
Hillside Connection	CO	\$473,882	Founder	\$64,581	\$69,167	2024
Soul Food Project Inc	IN	\$473,934	Executive Director	\$54,308	\$63,968	2024
Team New England Youth Academy Inc	MA	\$474,704	President	\$42,500	\$43,917	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Philadelphia Area Project On	PA	\$474,826	Exec Directo	\$77,970	\$89,412	2023
The Biddy Mason Charitable Foundation	CA	\$467,721	Ceo & President	\$90,000	\$86,803	2024
Education Francaise Greater Houston	TX	\$475,249	Executive Director	\$65,500	\$71,296	2025
World Press Institute	MN	\$475,610	Executive Director	\$33,333	\$36,788	2024
Arkbuilders Inc	OH	\$465,811	Ceo	\$62,400	\$73,820	2024
Boys & Girls Club Of The	ND	\$465,154	Executive Director	\$68,640	\$84,134	2024
Deep South Little Britches Rodeo Associa	LA	\$477,537	Treasurer	\$5,452	\$6,705	2024
Joe's Place Ministries	OR	\$464,999	Executive Di	\$60,262	\$62,507	2024
Club Esteem Inc	FL	\$463,856	Executive Director	\$88,490	\$92,850	2024
Mill Town Foundation	SC	\$463,666	Director	\$8,730	\$10,173	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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 918 organizations. Compensation range \$83–\$290,119; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$471,320); for reference, expenses \$304,939 and assets \$9,175,400.

ROLE MATCH Kevin Nichols, reported title "*SECRETARY/SCOUT EXECUTIVE*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	36 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	13 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	12 th
Total compensation (D + F), as reported (no adjustments)	13 th
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 (Kevin Nichols) 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 13, 2026, comparing compensation against 918 similarly situated organizations (Same NTEE major group (O), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$23,990 is reasonable (approximately the 12th 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 13, 2026.