

Boys & Girls Club Of The

Executive Director / CEO

EIN 912184912

ND · NTEE O23

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Kristen Morsette, Executive Director / CEO** (\$68,640) 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 **76th** percentile of comparable organizations within the typical range

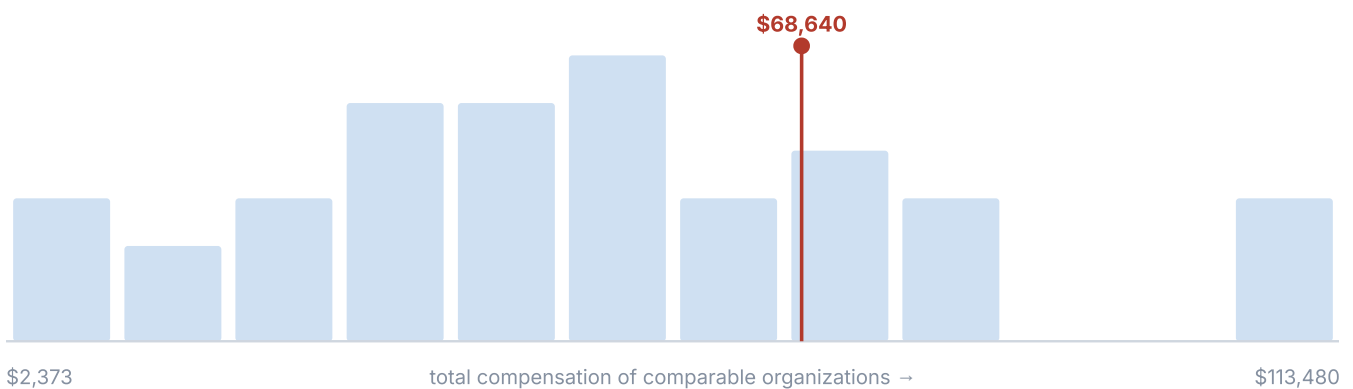
Benchmarked executive: Kristen Morsette — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O23).
BUDGET	Total revenue between \$311,653 and \$697,731 — 0.67x to 1.50x the subject's \$465,154 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O23), 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



\$20,652	\$31,328	\$50,043	\$67,232	\$84,450	\$68,640
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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
Boys & Girls Club Of Central	VA	\$457,446	Ceo	\$79,872	\$70,275	2024
Boys And Girls Club Of Eden Inc	NC	\$449,102	Executive Di	\$56,643	\$54,908	2023
Boys & Girls Club Of Manteca	CA	\$440,623	Executive Dir.	\$72,000	\$58,327	2023
Boys & Girls Club Of Sparta	WI	\$489,831	Executive Director	\$68,620	\$67,232	2023
Pulaski Community Youth Center	VA	\$440,421	Program Director	\$35,000	\$30,794	2024
Boys & Girls Club Of Jefferson County	AR	\$418,201	Executive Director	\$40,500	\$42,708	2023
Kids Club Of Harney County	OR	\$514,703	Exec Director	\$33,883	\$28,673	2024
Boys And Girls Club Of Bisbee Arizona	AZ	\$520,615	Ceo	\$73,779	\$64,657	2024
Boys And Girls Club Of The Hatchie River Region	TN	\$524,090	Ceo	\$53,786	\$53,040	2023
Boys And Girls Club Of St Marys Inc	PA	\$533,445	Executive Director	\$57,848	\$54,121	2023
Kid Nation Inc	TX	\$396,518	Executive Dir.	\$41,120	\$38,589	2023
Boys & Girls Club Of Jackson County Inc	GA	\$533,930	Executive Director	\$40,385	\$37,002	2024
Boys And Girls Club Of No Chaut Cou	NY	\$391,625	Executive Di	\$52,297	\$43,062	2024
Worland Youth Learning Center	WY	\$388,895	Director	\$47,872	\$46,712	2024
Boys & Girls Clubs Of Mercer County	NJ	\$385,570	Foundation Dir.	\$31,758	\$25,838	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Naperville Soccer Association	IL	\$553,067	President	\$82,000	\$73,460	2024
Boys & Girls Club Of The Missouri	SD	\$570,655	Executive Di	\$106,419	\$107,023	2024
Boys And Girls Club Of Holland	NY	\$578,114	Executive Di	\$74,896	\$61,671	2024
Boys & Girls Club Of Alton Inc	IL	\$591,700	Executive Di	\$119,174	\$106,763	2024
Eg Ministries Inc	PA	\$335,676	Corporate President	\$49,108	\$44,625	2024
Boys And Girls Club Of Easton Inc	PA	\$594,791	Executive Director	\$124,879	\$113,480	2024
Afterschool America	TX	\$334,107	Executive Di	\$82,880	\$77,778	2023
Hershey Jr Bears Inc	PA	\$331,336	Director Of Operations, Tr	\$25,240	\$22,936	2024
Wells Community Boys & Girls Club	IN	\$599,324	Executive Director	\$46,565	\$46,068	2023
Boys And Girls Club Of Ukiah	CA	\$600,975	Former Ceo	\$86,640	\$70,187	2023

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 \$2,373–\$113,480; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$465,154); for reference, expenses \$997,408 and assets \$1,200,077. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Kristen Morsette, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 4 peers 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	76 th
Total compensation (D + F), as reported (no adjustments)	68 th
Reportable pay only (column D), adjusted	81 st
All sources (D + E + F), adjusted	65 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 (Kristen Morsette) 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 10, 2026, comparing compensation against 37 similarly situated organizations (Same NTEE sector (O23), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$68,640 is reasonable (approximately the 76th 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 10, 2026.