

# Sol Of The Cities

Executive Director / CEO

EIN 920631173

MN · NTEE O50

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mario Wimberly, Executive Director / CEO** (\$47,000) against **every comparable organization** that fit the selection criteria — **58** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Mario Wimberly — reported title “KEY EMPLOYEE”, 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 (O50).

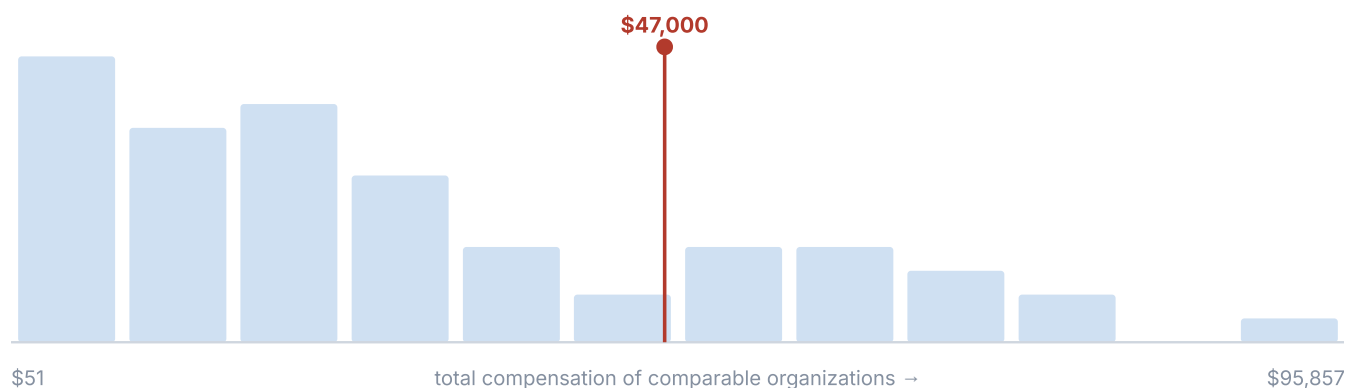
**BUDGET** Total revenue between \$58,674 and \$131,361 — 0.67x to 1.50x the subject's \$87,574 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (O50), nationwide + budget 0.67–1.5x revenue.

**58** organizations qualified on sector, size, and geography

→ **58** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,123

\$9,669

\$22,554

\$44,357

\$62,167

**\$47,000**

10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 76TH
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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 MN 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
<a href="#">Pathway Learning Center</a>	MN	\$88,150	Managing Director	\$55,465	<b>\$53,874</b>	2024
<a href="#">Crosswalk Teen Center</a>	MI	\$86,718	Executive Director	\$5,000	<b>\$5,074</b>	2024
<a href="#">Strictly Soccer Futbol Club Inc</a>	FL	\$83,564	President	\$2,300	<b>\$2,124</b>	2024
<a href="#">Inspire S-ve Inc</a>	NY	\$91,587	Director Of Cfc	\$19,698	<b>\$17,497</b>	2024
<a href="#">Community Transitions Inc</a>	MD	\$91,593	Ceo	\$25,016	<b>\$22,990</b>	2024
<a href="#">Victor Cruz Foundation Inc</a>	NJ	\$82,121	Executive Director	\$30,000	<b>\$26,329</b>	2024
<a href="#">Reach Center</a>	CA	\$93,302	Presidentdirector	\$2,500	<b>\$2,122</b>	2024
<a href="#">United For Youth Nfp</a>	IL	\$93,472	Scout Executive	\$17,335	<b>\$16,753</b>	2024
<a href="#">Kaulu I Ka Pono Academy</a>	HI	\$81,165	Secretary	\$67,220	<b>\$57,634</b>	2025
<a href="#">Happiness Through Horses</a>	CO	\$94,375	Executive Director	\$6,135	<b>\$5,953</b>	2023
<a href="#">Leaving The Streets Ministries Inc</a>	MA	\$96,213	President	\$39,700	<b>\$36,104</b>	2023
<a href="#">Reborn Minds Inc</a>	GA	\$97,343	Executive Director	\$32,880	<b>\$32,498</b>	2024
<a href="#">Rebuild Yourself Inc</a>	FL	\$77,795	Secretary	\$1,648	<b>\$1,522</b>	2024
<a href="#">Clay Soper Memorial Fund Inc</a>	MA	\$97,683	President	\$25,000	<b>\$22,736</b>	2023
<a href="#">Make Momma Proud</a>	IL	\$99,223	President	\$3,400	<b>\$3,383</b>	2023
<a href="#">Northern Lights Youth Services Inc</a>	ND	\$99,473	Executive Director	\$24,000	<b>\$26,655</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Urban 360</a>	CA	\$99,700	President	\$25,600	<b>\$22,372</b>	2023
<a href="#">Back 2 Basics Ministry</a>	TX	\$100,975	President	\$27,027	<b>\$26,576</b>	2024
<a href="#">Camp Journey Nw</a>	WA	\$101,664	Non-voting Board Member	\$33,472	<b>\$29,458</b>	2024
<a href="#">Royal Youth Dance Ensemble Incorporated</a>	TN	\$73,153	Executive Director	\$9,000	<b>\$9,574</b>	2023
<a href="#">Serious Ju Ju Skate Works Inc</a>	MT	\$71,814	Executive Director	\$27,725	<b>\$29,378</b>	2024
<a href="#">The Outstanding Youth Awards</a>	SC	\$103,945	Oya Founder & Executive Director	\$10,033	<b>\$10,289</b>	2024
<a href="#">Pure Productions Inc</a>	TX	\$103,993	Director, President	\$94,688	<b>\$95,857</b>	2023
<a href="#">Camp Quest Inc</a>	SC	\$104,105	Executive Director	\$76,378	<b>\$78,326</b>	2024
<a href="#">Tfd Soccer Limited</a>	NY	\$104,726	Treasurer	\$11,308	<b>\$10,341</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN cost of living and 2023 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 MN 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 58 organizations. Compensation range \$51–\$95,857; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$87,574); for reference, expenses \$64,768 and assets \$22,805.

**ROLE MATCH** Mario Wimberly, reported title *"KEY EMPLOYEE"*, 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	76 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	76 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	74 <sup>th</sup>

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 (Mario Wimberly) 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 58 similarly situated organizations (Same NTEE sector (O50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,000 is reasonable (approximately the 76<sup>th</sup> 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.