

# Elevate West Alabama

Executive Director / CEO

EIN 921137844

AL · NTEE B90

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Mario Cooper, Executive Director / CEO** (\$76,249) against **every comparable organization** that fit the selection criteria — **337** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82<sup>nd</sup>** percentile of comparable organizations within the typical range

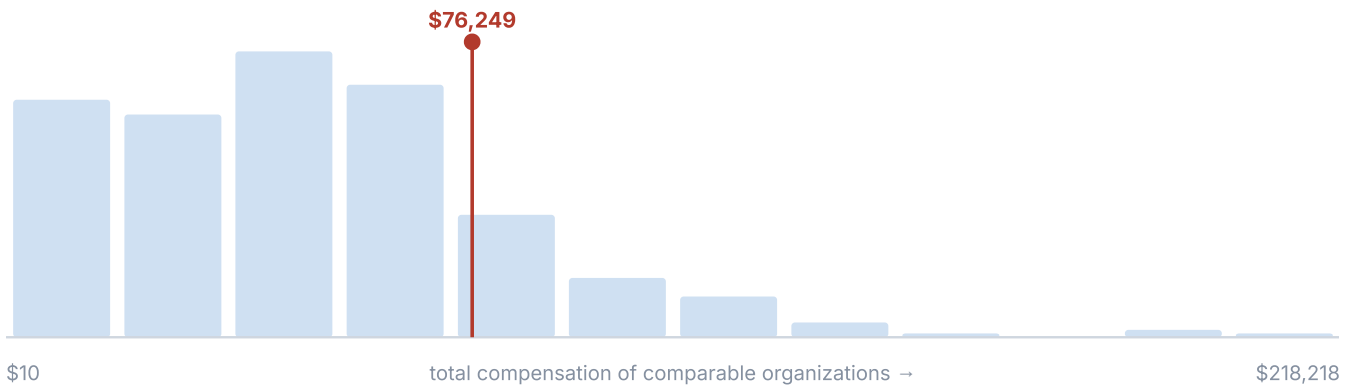
**Benchmarked executive:** Mario Cooper — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B90).
BUDGET	Total revenue between \$146,618 and \$328,249 — 0.67x to 1.50x the subject's \$218,833 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90), nationwide + budget 0.67–1.5x revenue.

**337** organizations qualified on sector, size, and geography → **337** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,686	\$22,776	\$47,474	\$69,063	\$91,424	\$76,249
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 82ND
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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 AL 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="#">Create Inc</a>	TN	\$218,914	President	\$33,000	<b>\$32,958</b>	2024
<a href="#">Lighthouse Academies Inc</a>	FL	\$218,951	Ceo	\$145,913	<b>\$130,238</b>	2024
<a href="#">Futuro Inc</a>	TN	\$219,010	Executive Officer	\$70,000	<b>\$69,910</b>	2024
<a href="#">Teachers As Scholars Inc</a>	MA	\$218,356	Director	\$75,800	<b>\$63,050</b>	2025
<a href="#">Hodos Institute</a>	WA	\$219,466	President, Board Member	\$96,500	<b>\$84,513</b>	2023
<a href="#">National Bible Bowl</a>	FL	\$218,089	Executive Director	\$21,538	<b>\$19,792</b>	2023
<a href="#">Learning Environments Action Research</a>	TX	\$219,583	Executive Director (Thru 10/31/24)	\$54,319	<b>\$51,626</b>	2024
<a href="#">Camp Sweet Life Adventures Inc</a>	MN	\$219,685	Exec Director/key Ee	\$36,750	<b>\$35,522</b>	2023
<a href="#">Excel By 5 Inc</a>	MS	\$217,610	Executive Di	\$97,911	<b>\$106,670</b>	2023
<a href="#">Africa Classroom Connection</a>	MN	\$217,595	Secretary/executive Director	\$40,517	<b>\$38,039</b>	2024
<a href="#">Miami Dade Urban Debate League</a>	FL	\$217,220	Program Directo	\$45,000	<b>\$40,166</b>	2024
<a href="#">Central Jersey Rider Training Inc</a>	NJ	\$220,807	Executive Director	\$47,600	<b>\$41,573</b>	2023
<a href="#">Economics Arkansas Foundation</a>	AR	\$220,831	Executive Director	\$17,065	<b>\$18,226</b>	2024
<a href="#">Bayan</a>	MI	\$216,687	President	\$18,000	<b>\$17,652</b>	2024
<a href="#">Doc Smith Legacy Foundation</a>	CA	\$216,583	Board Director/executive Director	\$55,247	<b>\$46,666</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Community Campus</a>	VT	\$221,131	Director	\$59,510	<b>\$56,911</b>	2024
<a href="#">New Day Ministries Inc</a>	KY	\$221,206	Executive Director	\$82,167	<b>\$86,352</b>	2023
<a href="#">The Thinking Project Institute</a>	CO	\$221,314	President	\$102,588	<b>\$96,225</b>	2023
<a href="#">Steaming Ahead For Success Inc</a>	NM	\$222,048	Ceo	\$60,000	<b>\$63,126</b>	2023
<a href="#">National Voices For Equality Education And Enlightenment Inc</a>	FL	\$222,277	Executive Director	\$49,510	<b>\$45,497</b>	2023
<a href="#">Stem Leadership Center Inc</a>	CT	\$222,300	Director	\$37,688	<b>\$33,574</b>	2024
<a href="#">Vision Tutoring Educational Foundation Inc</a>	GA	\$222,378	Executive Director	\$64,418	<b>\$63,358</b>	2023
<a href="#">Democrashe</a>	CA	\$214,948	Executive Director	\$70,000	<b>\$57,431</b>	2024
<a href="#">Project Rock South Inc</a>	FL	\$214,815	Program Director	\$46,416	<b>\$41,430</b>	2024
<a href="#">Your Own Greatness Affirmed Inc</a>	CA	\$223,129	Executive Director	\$70,500	<b>\$57,841</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL cost of living and 2025 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 AL 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 **337** organizations. Compensation range \$10–\$218,218; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$218,833); for reference, expenses \$264,099 and assets \$34,398.
ROLE MATCH	Mario Cooper, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	19 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	82 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	78 <sup>th</sup>
Reportable pay only (column D), adjusted	83 <sup>rd</sup>
All sources (D + E + F), adjusted	77 <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 Cooper) 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 337 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$76,249 is reasonable (approximately the 82<sup>nd</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.