

Mycelia Foundation

Executive Director / CEO

EIN 922194559

NM · NTEE W50

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Isabel Casillas, Executive Director / CEO** (\$1,250) against **every comparable organization** that fit the selection criteria — **335** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 2nd percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Isabel Casillas — reported title “Board Member”, 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 (W50).
BUDGET	Total revenue between \$165,530 and \$370,591 — 0.67x to 1.50x the subject's \$247,061 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (W), nationwide + budget 0.67–1.5x revenue.

335 organizations qualified on sector, size, and geography → **335** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,336	\$19,798	\$41,328	\$77,158	\$104,981	\$1,250
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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 NM 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 Momentum Network	TN	\$246,930	President/ce	\$67,830	\$68,249	2023
Leadership Training International	VA	\$247,977	President/ce	\$81,292	\$72,977	2024
Gullotta House Inc	NY	\$245,494	President	\$10,800	\$9,342	2023
Arizonans For Tribal Government Gaming	AZ	\$245,430	Executive Director	\$21,881	\$19,565	2024
Driving Successful Lives	MI	\$245,393	Treasurer	\$200	\$192	2024
Enlisted Assoc Of Natl Guard O	TN	\$244,860	Exec Asst	\$41,000	\$40,069	2024
Women Of Color Roar Media	CA	\$249,608	President	\$65,000	\$52,185	2024
Amigo Air Sho Inc	TX	\$250,000	Ceo	\$30,707	\$28,559	2024
Build Up Downtown Inc	FL	\$250,624	Executive Director	\$75,385	\$67,789	2023
American Legion Post 233	IL	\$250,649	Manager	\$43,705	\$39,949	2024
Litecoin Foundation Inc	CA	\$243,453	President	\$32,610	\$26,181	2024
Patriot Military Family Foundation	NC	\$250,832	Executive Director	\$19,500	\$19,287	2023
Reflex Public Recreation Center Inc	NY	\$243,187	Secretary	\$7,000	\$5,881	2024
Watson & Black American Legion Post 126	PA	\$242,753	Manager	\$19,624	\$18,733	2023
Purposequest International Inc	PA	\$242,579	President/chairman	\$10,428	\$9,954	2023
Leadership Ashtabula County Inc	OH	\$252,148	Executive Director	\$63,059	\$63,932	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Graham East Water Supply Corp	TX	\$241,562	Secretary	\$18,354	\$17,070	2024
America Scores	WA	\$241,168	Executive Director	\$80,000	\$66,593	2024
Armed Forces Services Center	MN	\$240,858	Executive Di	\$48,677	\$43,567	2025
Tipey Joa Native Warriors	CA	\$253,607	President	\$55,000	\$44,156	2024
Safety Forces Support Center	OH	\$240,428	Executive Di	\$26,700	\$26,293	2024
The Serving Way	PA	\$240,190	President	\$10,667	\$10,182	2023
Wlvt Re Inc	PA	\$240,000	President/ceo	\$25,592	\$24,429	2023
Los Tules Mutual Water Company	CA	\$239,926	Director	\$28,700	\$23,042	2024
Lorena-lemon-burns Water Association	MS	\$254,198	President	\$600	\$621	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NM 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 NM 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 335 organizations. Compensation range \$192–\$560,222; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$247,061); for reference, expenses \$181,646 and assets \$476,783.

ROLE MATCH Isabel Casillas, reported title *"Board Member"*, 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	26 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	2 nd
Total compensation (D + F), as reported (no adjustments)	1 st
Reportable pay only (column D), adjusted	9 th
All sources (D + E + F), adjusted	2 nd

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 (Isabel Casillas) 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 335 similarly situated organizations (Same NTEE major group (W), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,250 is reasonable (approximately the 2nd 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.