

# Native Lands Restoration Collaborative

Executive Director / CEO

EIN 921908015  
 KS · NTEE C60  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Courtney Masterson, Executive Director / CEO** (\$51,875) against **every comparable organization** that fit the selection criteria — **53** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55<sup>th</sup>** percentile of comparable organizations within the typical range

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (C60).
BUDGET	Total revenue between \$139,934 and \$313,285 — 0.67x to 1.50x the subject's \$208,857 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (C60), nationwide + budget 0.67–1.5x revenue.

**53** organizations qualified on sector, size, and geography → **53** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$25,131</b> 10TH	<b>\$33,799</b> 25TH	<b>\$49,090</b> MEDIAN	<b>\$66,014</b> 75TH	<b>\$79,453</b> 90TH	<b>\$51,875</b> THIS ORG · 55TH
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■ **Comparable organizations**

P16  
\$25,131

P25  
\$33,799

P50  
\$49,090

P75  
\$66,014

P90  
\$79,453

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 KS cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Environmental Education Council Of Oh In	OH	\$205,932	<b>\$56,781</b>	990
Outdoor Inclusion Coalition	PA	\$212,979	<b>\$73,846</b>	990
Kittitas Environmental Education Network	WA	\$213,581	<b>\$28,014</b>	990
The Charles Koiner Center For Urban Farming Incorporated	MD	\$204,075	<b>\$30,282</b>	990
Champions Kids Camp Inc	TX	\$215,477	<b>\$38,389</b>	990
Huneebee Project Inc	CT	\$202,026	<b>\$53,268</b>	990
Delray Beach Children's Garden Inc	FL	\$215,927	<b>\$35,806</b>	990
Patagonia Area Resource Alliance	AZ	\$217,200	<b>\$27,005</b>	990
Wisconsin Woodland Owners	WI	\$218,332	<b>\$79,656</b>	990
Agramonte Ranch Research And	CA	\$198,920	<b>\$66,014</b>	990
Between The Rivers Nature Center	ME	\$222,910	<b>\$10,863</b>	990
Scraplanta Inc	GA	\$193,209	<b>\$29,833</b>	990
Sjvwater	CA	\$225,385	<b>\$41,670</b>	990
The Nature Of Cities	NY	\$226,579	<b>\$24,844</b>	990
Earthreports Inc	MD	\$228,798	<b>\$13,775</b>	990
Barnacles And Bees	WA	\$232,671	<b>\$33,799</b>	990
Riverside Nature Center Association	TX	\$184,301	<b>\$47,664</b>	990
Empire Discovery Institute Inc	NY	\$234,954	<b>\$382,238</b>	990
Willow Bend Environmental Education Center	AZ	\$238,896	<b>\$49,426</b>	990
Shinnecock Kelp Farmers Incorporated	NY	\$239,935	<b>\$59,276</b>	990
Yew Mountain Center	WV	\$171,890	<b>\$30,070</b>	990
Social Compassion	CA	\$169,226	<b>\$107,904</b>	990
Gari Group Inc	NY	\$250,000	<b>\$8,525</b>	990

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Echoes Of Nature Inc	MD	\$166,672	<b>\$11,280</b>	990
We Are Neutral Inc	FL	\$251,714	<b>\$54,261</b>	990

## ■ 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 KS 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	53 organizations. Compensation range \$8,525–\$382,238; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$208,857); for reference, expenses \$171,510 and assets \$74,758.
ROLE MATCH	Courtney Masterson, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	55 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	47 <sup>th</sup>
Reportable pay only (column D), adjusted	55 <sup>th</sup>
All sources (D + E + F), adjusted	51 <sup>st</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

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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 (Courtney Masterson) 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 53 similarly situated organizations (Same NTEE sector (C60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$51,875 is reasonable (approximately the 55<sup>th</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). 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.