

Bellows Falls Senior Center Inc

Executive Director / CEO

EIN 030307048

VT · NTEE K30Z

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Teagen Kosut, Executive Director / CEO** (\$46,640) against **every comparable organization** that fit the selection criteria — **84** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **80th** percentile of comparable organizations within the typical range

Benchmarked executive: Teagen Kosut — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (K30Z).

BUDGET Total revenue between \$70,079 and \$156,894 — 0.67x to 1.50x the subject's \$104,596 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (K), nationwide + budget 0.67–1.5x revenue.

84 organizations qualified on sector, size, and geography

→ **84** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,855	\$9,972	\$26,271	\$42,867	\$68,362	\$46,640
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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 VT 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
Overlook Food Awareness Resource Of Massachusetts Inc	MA	\$104,578	Executive Director	\$29,923	\$27,504	2023
Farm To School Frederick	MD	\$104,415	Exeecutive Director	\$17,957	\$16,679	2024
Roots For The Home Team	MN	\$104,384	Executive Director	\$86,000	\$86,920	2023
White Rock Local Market Inc	TX	\$104,278	Outgoing Director	\$46,500	\$46,213	2024
Community Resource Tr	OR	\$105,012	Executive Director	\$149,385	\$137,828	2024
Spalding Nutrition Center Inc	NE	\$105,847	Secretary	\$26,226	\$27,302	2025
The Richards Irrigation Company	UT	\$107,160	President	\$5,500	\$5,593	2024
Gateway Sustainable Farmers Alliance	MO	\$101,651	President	\$599	\$630	2024
Fair Food Fund	MI	\$108,436	Ceo	\$235,336	\$241,332	2024
Lawton Farmers Market Institute	OK	\$109,285	Director	\$28,812	\$31,520	2024
Community Cares Inc	MN	\$99,792	Board Member	\$4,985	\$5,038	2023
Kansas Wheat Commission Research	KS	\$97,575	Ceo	\$32,340	\$34,712	2024
San Lorenzo Family Help Center	CA	\$97,343	Executive Dir.	\$58,217	\$51,420	2023
Grace Community Food Pantry	PA	\$113,155	Executive Di	\$59,614	\$57,541	2025
Madera County Livestock Association	CA	\$95,720	Ceo	\$63,800	\$54,734	2024
Community Cafe Inc	MN	\$94,469	Executive Dir.	\$37,851	\$37,159	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Project Share Of Wadena Inc	MN	\$94,140	Executive Di	\$4,960	\$5,014	2023
Norwin Area Meals On Wheels	PA	\$115,064	Program Director	\$22,154	\$21,950	2024
Fat Beet Foundation Inc	FL	\$115,200	Board Member	\$9,187	\$8,575	2024
North American Piedmontese Association	SD	\$93,135	Executive Director	\$60,000	\$67,732	2023
Cfbeo Real Estate Inc	OK	\$91,920	President	\$13,043	\$14,690	2023
Henderson County Fair Association	TN	\$91,031	Secretary	\$2,400	\$2,506	2024
Good News Community Kitchen	IL	\$119,436	Executive Director/ceo	\$121,251	\$118,431	2024
Food Bank Of The Rockies Endowment Fund	CO	\$88,113	Director	\$31,834	\$31,223	2023
Central States Fair Foundation	SD	\$88,029	Member	\$6,651	\$7,293	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VT 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 VT 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	84 organizations. Compensation range \$45–\$398,364; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$104,596); for reference, expenses \$145,067 and assets \$565,679.
ROLE MATCH	Teagen Kosut, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 13 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	80 th
Total compensation (D + F), as reported (no adjustments)	79 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 (Teagen Kosut) 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 84 similarly situated organizations (Same NTEE major group (K), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$46,640 is reasonable (approximately the 80th 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.