

Attachment Institute Of New England

Executive Director / CEO

EIN 043708585

MA · NTEE F70

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kenneth Frohock, Executive Director / CEO** (\$107,445) against **every comparable organization** that fit the selection criteria — **640** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **90th** percentile of comparable organizations within the typical range

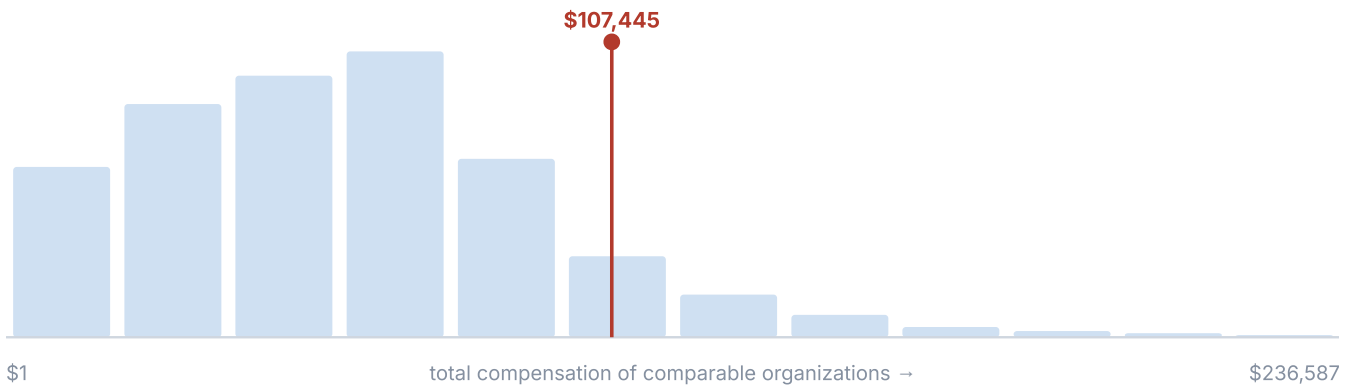
Benchmarked executive: Kenneth Frohock — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (F70).
BUDGET	Total revenue between \$179,059 and \$400,879 — 0.67x to 1.50x the subject's \$267,253 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (F), nationwide + budget 0.67–1.5x revenue.

640 organizations qualified on sector, size, and geography → **640** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,314	\$33,894	\$58,111	\$80,825	\$105,489	\$107,445
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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 MA 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
Athens Parent Wellbeing Inc	GA	\$267,329	Executive Director	\$17,500	\$19,019	2024
Emerge Center For Social And Emotional Learning	CA	\$267,436	Executive Director	\$37,352	\$34,862	2024
Misty Mountain Family Enrichment	FL	\$266,918	Ceo/pres/sec	\$82,500	\$83,772	2024
New Dawn Recovery Services Inc	WI	\$266,649	Executive Di	\$75,000	\$87,164	2023
Gabriel Project Of West Virginia	WV	\$266,558	Executive Director	\$42,990	\$51,799	2023
Elizas Helping Hands Inc	NC	\$266,543	President	\$35,000	\$41,894	2022
Lifeline-connect Inc	IL	\$268,033	Exec Dir	\$12,000	\$12,752	2024
Nashville Peacemakers	TN	\$268,074	Ceo	\$64,260	\$73,010	2024
Linden Lodge Foundation	NC	\$266,266	Executive Di	\$28,445	\$32,707	2023
The Flynn Fellowship Home Of Gastonia Inc	NC	\$268,263	Ex. Director	\$49,536	\$55,325	2024
Bell Housing Inc	PA	\$268,461	Executive Director	\$20,040	\$21,601	2024
An Angel's Wing Inc	ME	\$268,619	Executive Director	\$29,040	\$31,431	2024
The Second Story Foundation	IL	\$265,869	Executive Director	\$41,667	\$44,278	2024
Jesus Inn Ministries Inc	OK	\$265,681	President	\$59,614	\$73,049	2023
Recovery Community Foundation Of	GA	\$265,304	Executive Di	\$60,000	\$65,210	2024
Equiteam Support Services	PA	\$269,287	Executive Director	\$121,541	\$131,010	2024
Merit Family Services	TX	\$264,963	Chairman	\$14,495	\$16,135	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Raven Cares Inc	KY	\$269,768	President	\$42,308	\$50,583	2023
Prairie Sky Counseling Center Inc	KS	\$264,693	Executive Director	\$130,261	\$152,110	2024
Welcome House Qalicb Inc	MO	\$264,575	President, Ceo And Treasurer	\$4,840	\$5,541	2024
Dmax Foundation	PA	\$269,972	Executive Di	\$100,719	\$111,772	2023
Nami Of Richland County Ohio	OH	\$264,447	Executive Dir.	\$65,230	\$72,752	2025
Lighthouse Inc	MD	\$264,244	Executive Director	\$68,488	\$71,254	2023
Penquis Mental Health Association	ME	\$270,417	Chief Executive Officer	\$34,929	\$37,805	2024
Valley Community Counseling Clinic	CA	\$264,041	Pres And Exec D	\$31,459	\$29,362	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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	640 organizations. Compensation range \$1–\$236,587; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$267,253); for reference, expenses \$287,596 and assets \$19,445.
ROLE MATCH	Kenneth Frohock, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	38 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 15 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	90 th
Total compensation (D + F), as reported (no adjustments)	93 rd
Reportable pay only (column D), adjusted	92 nd
All sources (D + E + F), adjusted	86 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 (Kenneth Frohock) 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 640 similarly situated organizations (Same NTEE major group (F), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$107,445 is reasonable (approximately the 90th 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.