

# Tekamah Community Foundation

Executive Director / CEO

EIN 201258360

NE · NTEE T31

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Larry Nelson, Executive Director / CEO** (\$1,800) against **every comparable organization** that fit the selection criteria — **110** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 3<sup>rd</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Larry Nelson — reported title "SEC-TRES", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

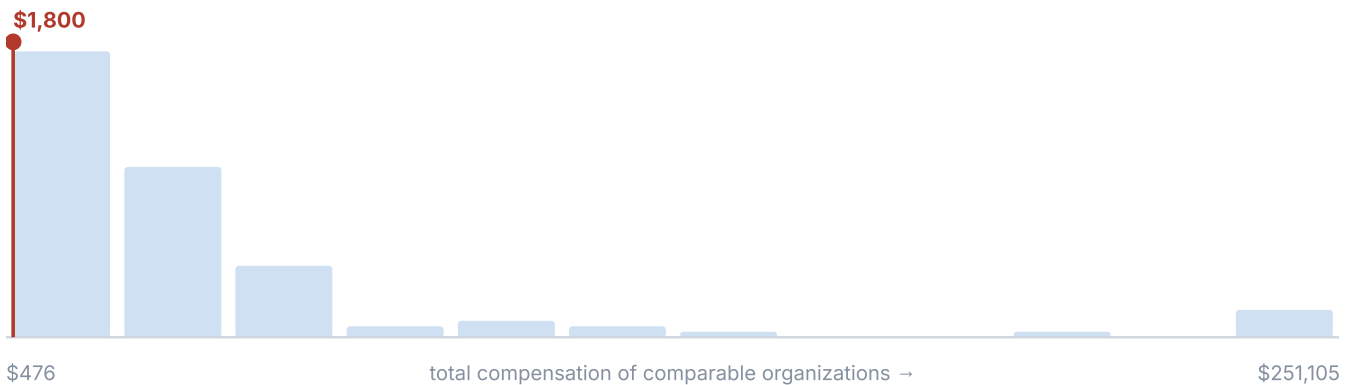
**SECTOR** Organizations sharing the subject's NTEE classification (T31).

**BUDGET** Total revenue between \$27,562 and \$61,707 — 0.67x to 1.50x the subject's \$41,138 (the band tightens as size grows).

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

**110** organizations qualified on sector, size, and geography → **110** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$4,538

\$9,015

\$23,491

\$41,000

\$90,974

\$1,800



## ■ 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 NE 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="#">Louis And Frances Swinken Supporting</a>	KS	\$41,221	Cfo	\$18,771	<b>\$18,313</b>	2024
<a href="#">Borror Family Foundation</a>	OH	\$41,018	Asst Secretary	\$105,945	<b>\$104,329</b>	2023
<a href="#">Penn-liberty Holding Company</a>	PA	\$40,510	President/director	\$220,083	<b>\$204,056</b>	2023
<a href="#">Perlman Family Foundation Inc</a>	NJ	\$41,826	Secretary And Treasurer	\$11,500	<b>\$9,546</b>	2023
<a href="#">Hudson Headwaters Health Foundation Inc</a>	NY	\$40,105	Ceo Of Hhhn & Ex Officio	\$86,967	<b>\$70,969</b>	2024
<a href="#">University Of Northern Iowa Research</a>	IA	\$40,068	President	\$49,744	<b>\$50,640</b>	2023
<a href="#">Strattec Foundation Inc</a>	WI	\$42,304	Secretary (End 8/24)	\$61,114	<b>\$57,639</b>	2024
<a href="#">Carson Tahoe Hospital Medical Staff Fund Inc</a>	NV	\$39,892	President	\$16,000	<b>\$14,484</b>	2024
<a href="#">Nathalie &amp; Theodore Jones Charitable</a>	MA	\$42,445	Trustee	\$9,197	<b>\$7,463</b>	2024
<a href="#">Fischmann Berman Family Foundation</a>	PA	\$42,737	Secretary/treasurer	\$10,675	<b>\$9,614</b>	2024
<a href="#">Boston Charitable Trust Fund</a>	MA	\$39,359	Cfo, Collector-treasurer	\$27,099	<b>\$21,992</b>	2024
<a href="#">Nathalie &amp; Theodore Jones Charitable</a>	MA	\$42,944	Trustee	\$8,363	<b>\$6,987</b>	2023
<a href="#">Max M And Marjorie S Fisher Support</a>	MI	\$42,961	Assistant Secretary	\$26,189	<b>\$24,412</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Hughes Memorial Trust</a>	IA	\$39,308	President	\$9,028	<b>\$9,191</b>	2023
<a href="#">North Hudson Community Action Foundation Inc</a>	NJ	\$39,288	Director	\$3,399	<b>\$2,670</b>	2025
<a href="#">Dentaquest Care Group Inc</a>	MA	\$39,146	President/director [7/20/2024 - 12/31/2024]	\$62,202	<b>\$50,478</b>	2024
<a href="#">Bruce J Anderson Foundation</a>	MA	\$43,181	Treasurer & Trustee	\$65,842	<b>\$55,010</b>	2023
<a href="#">Lezah Stenger Foundation</a>	MO	\$43,227	Director	\$35,676	<b>\$34,124</b>	2024
<a href="#">Ccarc Foundation Inc</a>	CT	\$43,262	Ceo	\$22,077	<b>\$19,246</b>	2023
<a href="#">Btcf Resources Inc</a>	MA	\$39,006	Interim President/ceo, Eff. 9/2024	\$38,088	<b>\$30,909</b>	2024
<a href="#">Vip Foundation Inc</a>	AZ	\$43,352	Executive Dir.	\$12,700	<b>\$11,356</b>	2023
<a href="#">Foundation Property Inc</a>	PA	\$38,813	President/ceo	\$23,750	<b>\$22,021</b>	2023
<a href="#">Lake View Memorial Hospital Foundation</a>	MN	\$43,543	St. Luke's Co-president/ce0	\$79,070	<b>\$72,642</b>	2023
<a href="#">Shaevsky Family Foundation</a>	MI	\$38,406	Treasurer	\$26,189	<b>\$24,412</b>	2024
<a href="#">Local 2222 Ibew Benevolent Fund Tr</a>	MA	\$38,181	President Trustee/ Retired 12/2023- Deceased	\$8,510	<b>\$7,110</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NE 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 NE 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	110 organizations. Compensation range \$476–\$251,105; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$41,138); for reference, expenses \$131,740 and assets \$575,142. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Larry Nelson, reported title "SEC-TRES", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	72 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	3 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	3 <sup>rd</sup>
Reportable pay only (column D), adjusted	70 <sup>th</sup>
All sources (D + E + F), adjusted	1 <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

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 (Larry Nelson) 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 110 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$1,800 is reasonable (approximately the 3<sup>rd</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 10, 2026.