

# Livingston County Association

Executive Director / CEO

EIN 237322213

MI · NTEE S47

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Terri Fratarcangeli, Executive Director / CEO** (\$57,748) against **every comparable organization** that fit the selection criteria — **73** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **67<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Terri Fratarcangeli — reported title “EXECUTIVE VI”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (S47).

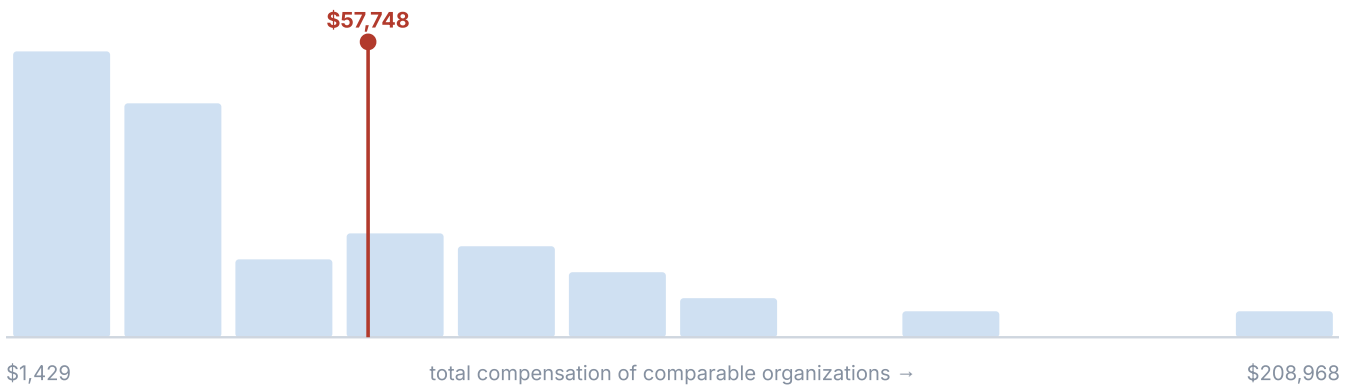
**BUDGET** Total revenue between \$175,984 and \$393,996 — 0.67x to 1.50x the subject's \$262,664 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (S47), nationwide + budget 0.67–1.5x revenue.

**73** organizations qualified on sector, size, and geography

→ **73** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$6,713	\$17,084	\$32,641	\$73,144	\$103,363	\$57,748
---------	----------	----------	----------	-----------	----------



## ● 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 MI 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="#">Highlands-cashiers Board Of</a>	NC	\$269,221	Association Executive	\$103,782	<b>\$103,892</b>	2024
<a href="#">Alkasw Inc Co</a>	NY	\$270,000	Cfo	\$23,381	<b>\$19,941</b>	2025
<a href="#">West Denver Preparatory Charter School Building Corporation</a>	CO	\$255,172	President People And Business	\$30,957	<b>\$28,759</b>	2024
<a href="#">Neurodiverse Community Holdings Inc</a>	TX	\$270,201	President	\$14,299	<b>\$13,858</b>	2024
<a href="#">Noitu Organization Building Corp</a>	NY	\$270,208	President	\$109,321	<b>\$95,707</b>	2024
<a href="#">Hispanic Resources Inc</a>	MA	\$272,218	Treasurer	\$5,128	<b>\$4,464</b>	2024
<a href="#">National Association Of Credit</a>	MD	\$274,174	President	\$39,005	<b>\$35,330</b>	2024
<a href="#">2618 Commercial Dr Investment Group Llc</a>	AK	\$250,992	Jusdi Warner, Officer Of M	\$25,620	<b>\$23,731</b>	2024
<a href="#">Raphael Realty Inc</a>	IN	\$239,400	President	\$16,721	<b>\$17,084</b>	2024
<a href="#">Minnesota Association Of Professional Employees Building Corporation</a>	MN	\$235,833	Mape Chief Of Staff	\$37,653	<b>\$37,110</b>	2023
<a href="#">Tahoe Sierra Board Of Realtors</a>	CA	\$232,210	Executive Vice President	\$176,415	<b>\$147,587</b>	2024
<a href="#">Community Solutions 519 Rockaway</a>	NY	\$294,876	Chief Program Officer	\$38,607	<b>\$33,799</b>	2024
<a href="#">Local 78 Realty Corp</a>	NY	\$295,276	Business Manager	\$115,647	<b>\$101,245</b>	2024
<a href="#">The Pendleton Inc</a>	WV	\$295,448	Administrator	\$24,451	<b>\$25,649</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Foundation For Jewish Life At Dartmouth</a>	NH	\$295,770	Director	\$31,571	<b>\$27,515</b>	2025
<a href="#">Jonnycake Center Realty Corporation</a>	RI	\$228,717	Executive Director	\$26,527	<b>\$25,372</b>	2023
<a href="#">Hawaii Ccim Chapter</a>	HI	\$226,975	Executive Director	\$39,894	<b>\$35,626</b>	2023
<a href="#">Actl P1 Inc</a>	AK	\$218,736	Ceo	\$15,159	<b>\$14,041</b>	2024
<a href="#">latse Realty Corporation</a>	CA	\$306,858	Director	\$132,051	<b>\$110,473</b>	2024
<a href="#">Int'l Assoc Of Bridge Structural &amp;</a>	OH	\$217,700	President	\$5,825	<b>\$5,977</b>	2024
<a href="#">Ttla Holdings Inc</a>	TX	\$216,005	President	\$50,895	<b>\$49,324</b>	2024
<a href="#">Womens Center Properties Inc</a>	FL	\$215,668	Executive Director	\$7,086	<b>\$6,449</b>	2024
<a href="#">Acts 2 Toledo</a>	OH	\$310,935	Program Dire	\$64,364	<b>\$66,047</b>	2024
<a href="#">Astor Place Holding Corporation</a>	NY	\$213,154	President	\$221,625	<b>\$199,756</b>	2023
<a href="#">Ibewing Building Corporation</a>	VA	\$211,790	President	\$2,310	<b>\$2,161</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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** 73 organizations. Compensation range \$1,429–\$208,968; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$262,664); for reference, expenses \$260,814 and assets \$1,034,425.

<b>ROLE MATCH</b>	Terri Fratarcangeli, reported title " <i>EXECUTIVE VI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
<b>RELATED-ORG PAY</b>	58 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
<b>OUTLIERS</b>	2 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	67 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	66 <sup>th</sup>
Reportable pay only (column D), adjusted	88 <sup>th</sup>
All sources (D + E + F), adjusted	14 <sup>th</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 (Terri Fratarcangeli) 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 73 similarly situated organizations (Same NTEE sector (S47), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$57,748 is reasonable (approximately the 67<sup>th</sup> 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.