

# Tree Top Kids

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Anthony Geselle, Executive Director / CEO** (\$70,473) against **every comparable organization** that fit the selection criteria — **454** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **62<sup>nd</sup>** percentile of comparable organizations within the typical range

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

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (B90).

**BUDGET** Total revenue between \$237,894 and \$532,599 — 0.67x to 1.50x the subject's \$355,066 (the band tightens as size grows).

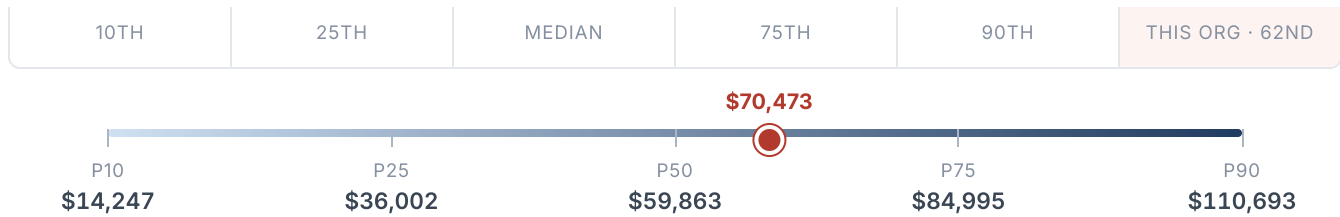
**GEOGRAPHY** Same NTEE sector (B90), nationwide + budget 0.67–1.5x revenue.

**454** organizations qualified on sector, size, and geography → **454** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,247	\$36,002	\$59,863	\$84,995	\$110,693	\$70,473
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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 MN 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="#">Global Leaders Inc</a>	CO	\$355,123	Executive Director	\$16,250	<b>\$15,769</b>	2024
<a href="#">Community Sailing School Foundation</a>	MI	\$355,646	Ceo	\$30,000	<b>\$31,338</b>	2024
<a href="#">Teach Not Punish Family Resource Center Inc</a>	OK	\$355,767	Executive Director	\$108,353	<b>\$120,747</b>	2024
<a href="#">The Swaliga Foundation</a>	MD	\$355,997	Executive Director/vice Chair	\$70,000	<b>\$66,231</b>	2024
<a href="#">Fair Opportunity Project</a>	WI	\$356,108	Board Co-president	\$48,827	<b>\$50,276</b>	2025
<a href="#">Beyond Our Walls Inc</a>	SC	\$353,991	Executive Di	\$40,820	<b>\$43,098</b>	2024
<a href="#">Yes We Can World Foundation</a>	CA	\$357,183	Chief Executive Officer	\$45,000	<b>\$39,325</b>	2024
<a href="#">Customized Education Designs</a>	WA	\$352,700	President	\$14,900	<b>\$13,501</b>	2024
<a href="#">The Commonwealth Coast Conference Inc</a>	MA	\$352,498	Commissioner	\$103,000	<b>\$96,437</b>	2023
<a href="#">Iskra Books</a>	WA	\$358,430	Board President	\$9,500	<b>\$8,608</b>	2024
<a href="#">Imaginarium Inc</a>	KS	\$358,444	President	\$56,875	<b>\$64,020</b>	2023
<a href="#">Apples To Zucchini Cooking School</a>	CA	\$358,656	Executive Director	\$25,040	<b>\$21,882</b>	2024
<a href="#">International Gay &amp; Lesbian Travel</a>	FL	\$351,119	President &	\$13,478	<b>\$13,192</b>	2023
<a href="#">Mainstay Christian Academy</a>	PA	\$359,646	Board Member	\$34,116	<b>\$33,544</b>	2025
<a href="#">Center For Navigating Family Change Inc</a>	GA	\$359,706	Ext Director	\$50,000	<b>\$52,382</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Fredericksburg Education Initiative Inc</a>	TX	\$349,439	Executive Director	\$89,034	<b>\$87,810</b>	2025
<a href="#">The Undergraduate Interfraternity</a>	CO	\$360,997	President	\$6,600	<b>\$6,405</b>	2024
<a href="#">Kentucky School Plant Mgmt Assn Inc</a>	KY	\$348,771	Executive Di	\$59,187	<b>\$64,354</b>	2024
<a href="#">Glaucoma Research And Education Group</a>	CA	\$348,575	Research Director	\$40,000	<b>\$34,956</b>	2024
<a href="#">Extended School Program Inc</a>	TN	\$348,144	Prog. Director	\$108,208	<b>\$112,143</b>	2025
<a href="#">Nat King Cole Generation Hope Inc</a>	FL	\$347,809	Executive Director	\$80,000	<b>\$78,305</b>	2023
<a href="#">Baroque Chamber Orchestra Of Colorado</a>	CO	\$347,299	President	\$7,946	<b>\$7,512</b>	2025
<a href="#">Brighter Rays Of Hope</a>	TX	\$363,507	President	\$69,084	<b>\$69,937</b>	2024
<a href="#">Helix Bar Review Inc</a>	PA	\$363,955	Board Chair/president & Ceo	\$450,741	<b>\$454,902</b>	2024
<a href="#">Community Alliance For Learning</a>	CA	\$345,986	Executive Dir.	\$57,105	<b>\$48,617</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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 **454** organizations. Compensation range \$10–\$454,902; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$355,066); for reference, expenses \$347,447 and assets \$499,396.
ROLE MATCH	Anthony Geselle, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	26 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	16 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	62 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	61 <sup>st</sup>
Reportable pay only (column D), adjusted	64 <sup>th</sup>
All sources (D + E + F), adjusted	57 <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 (Anthony Geselle) 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 454 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$70,473 is reasonable (approximately the 62<sup>nd</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 9, 2026.