

Prairie Minerals Foundation

Executive Director / CEO

EIN 320062771
 IL · NTEE T112
 FY ending 2024-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **James A Pinkston, Executive Director / CEO** (\$48,056) against **every comparable organization** that fit the selection criteria — **31** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **74th** percentile of comparable organizations within the typical range

Benchmarked executive: James A Pinkston — reported title “ASST. TREASURER & ASST. SECRETARY”, 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 (T112).

BUDGET Total revenue between \$9,091 and \$20,355 — 0.67x to 1.50x the subject's \$13,570 (the band tightens as size grows).

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

31 organizations qualified on sector, size, and geography → **31** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,908	\$17,343	\$33,138	\$51,032	\$89,137	\$48,056
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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 IL 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
Cns Healthcare Foundation	MI	\$13,950	Director	\$43,682	\$45,861	2024
Linder Pine Supporting Org	GA	\$12,936	Trustee	\$43,022	\$45,301	2023
For The Children Foundation	MO	\$14,284	Executive Director	\$71,553	\$79,363	2023
Ycc Foundation	UT	\$14,482	Executive Di	\$14,654	\$15,706	2023
Pancratz Family Foundation	ND	\$14,648	Secretary/treasurer	\$29,687	\$33,138	2024
Joel H & Lorraine Shapiro Family	MI	\$12,426	Treasurer	\$26,189	\$27,496	2024
Friends Of Community Memorial Hospital -	IL	\$14,904	Anderson Healthcare Ceo	\$54,685	\$54,685	2024
Foundation For Illinois Colonial And	IL	\$15,056	Executive Director	\$63,000	\$64,861	2023
Injam	TX	\$16,107	Secretary-tres	\$60,000	\$62,852	2023
The Judith And Michael Berman Foundation	MN	\$10,747	Director	\$38,377	\$39,712	2023
Goodman Supporting Foundation	IL	\$10,653	Vice President & Treasurer	\$143,538	\$143,538	2024
Libman Family Foundation Inc	MD	\$16,690	President & Public Dir. Until 07/24	\$30,197	\$28,716	2024
Rina & Samuel M Frankel Family	OH	\$16,706	Treasurer Thru 9/20/2022	\$40,331	\$44,733	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Scholnick Family Foundation	OH	\$10,098	Treasurer	\$40,331	\$44,733	2023
Cortland & Ella Brovitz Foundation	NY	\$17,049	Secretary	\$30,887	\$28,390	2024
Community Foundation Real Estate	NC	\$9,804	Vp & Secretary	\$29,355	\$31,764	2023
Huhlein Memorial Trust	MI	\$9,758	Co-trustee	\$4,401	\$4,621	2024
Leo Rose Jr And Charlotte Rose Family	FL	\$17,706	Board Member	\$279,869	\$275,330	2023
Allen A Bailey Endowment	NC	\$9,405	Exec Dir - N	\$1,688	\$1,827	2023
Otis Wilson Charitable Association	IL	\$9,311	President	\$4,767	\$4,908	2023
Howe Family Foundation	KS	\$9,293	President, Ceo, & Secretary	\$6,270	\$6,890	2024
David And Regina Weinberg	MD	\$17,849	President & Public Dir. Until 07/24	\$30,197	\$28,716	2024
Darlington Community Foundation	SC	\$17,912	Executive Di	\$84,000	\$89,137	2024
Community Vision Inc	DC	\$9,218	President	\$21,263	\$18,979	2024
Sebastian Paul Long Testamentary Trust	AL	\$18,008	Trustee	\$43,115	\$47,379	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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	31 organizations. Compensation range \$1,827–\$275,330; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$13,570); for reference, expenses \$9,695 and assets \$6,448,744.
ROLE MATCH	James A Pinkston, reported title "ASST. TREASURER & ASST. SECRETARY", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	24 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	74 th
Total compensation (D + F), as reported (no adjustments)	74 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	74 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 (James A Pinkston) 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 31 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,056 is reasonable (approximately the 74th 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.