

Cedar Branch Developmental Achievement

Executive Director / CEO

EIN 411311051

MN · NTEE P820

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Steve Thorson, Executive Director / CEO** (\$10,104) against **every comparable organization** that fit the selection criteria — **9** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Steve Thorson — 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 (P820).

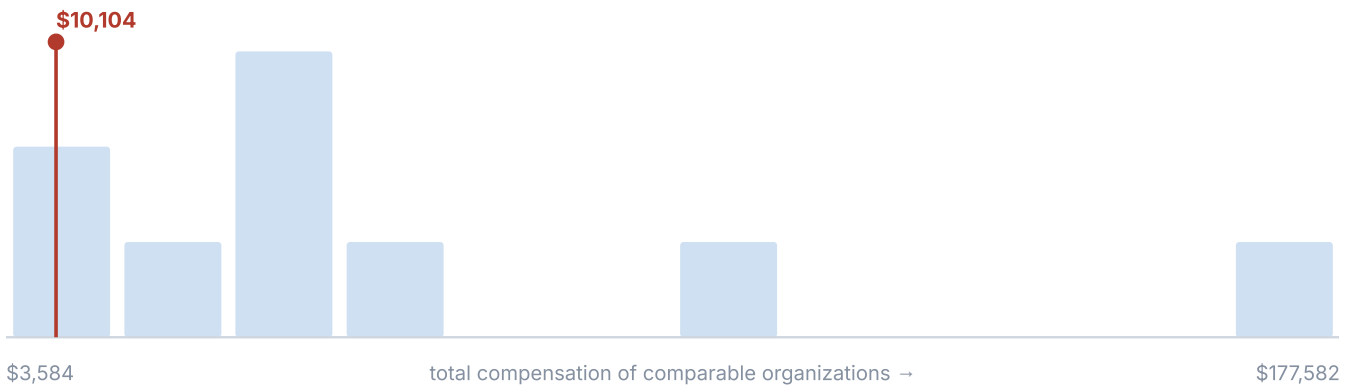
BUDGET Total revenue between \$749 and \$1,677 — 0.67x to 1.50x the subject's \$1,118 (the band tightens as size grows).

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

9 organizations qualified on sector, size, and geography

→ **9** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,584

total compensation of comparable organizations →

\$177,582

\$13,786

\$31,363

\$34,450

\$49,813

\$118,052

\$10,104



■ 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
Mendocino Family And Youth Services	CA	\$1,176	Executive Dir.	\$39,421	\$34,450	2024
Colorado Bluesky Foundation Inc	CO	\$1,020	Ceo	\$3,587	\$3,584	2023
Breakthrough Holdings Inc Nfp	IL	\$1,220	Executive Director	\$31,522	\$31,363	2024
New York League For Early Learning Inc	NY	\$1,012	Board Member	\$52,907	\$49,813	2023
Serenity Lane Health Services Foundation	OR	\$1,000	President & Ceo	\$17,383	\$16,337	2024
Hope Springs Adult Day Care Ce	TN	\$828	Bod President, Center Director	\$31,731	\$33,755	2024
Quality Care Home Facilities	AZ	\$1,418	President	\$106,000	\$103,169	2024
Grand Canyon University Foundation	AZ	\$1,478	Secretary	\$182,455	\$177,582	2024
Families In Arms Inc	NY	\$1,512	President	\$50,000	\$47,076	2023

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.

● Sample, role match & sensitivity

PEER COUNT	9 organizations — below 15; treat the percentiles as indicative, not precise. Compensation range \$3,584–\$177,582; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$1,118); for reference, expenses \$32,103 and assets \$117,693. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Steve Thorson, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 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	11 th
Total compensation (D + F), as reported (no adjustments)	11 th
Reportable pay only (column D), adjusted	67 th
All sources (D + E + F), adjusted	0 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 (Steve Thorson) 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 9 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$10,104 is reasonable (approximately the 11th 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.