

# Spring Grove Commercial Club

Executive Director / CEO

EIN 411518637

MN · NTEE T12

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Morgan Buckland, Executive Director / CEO** (\$3,000) 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 **14<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

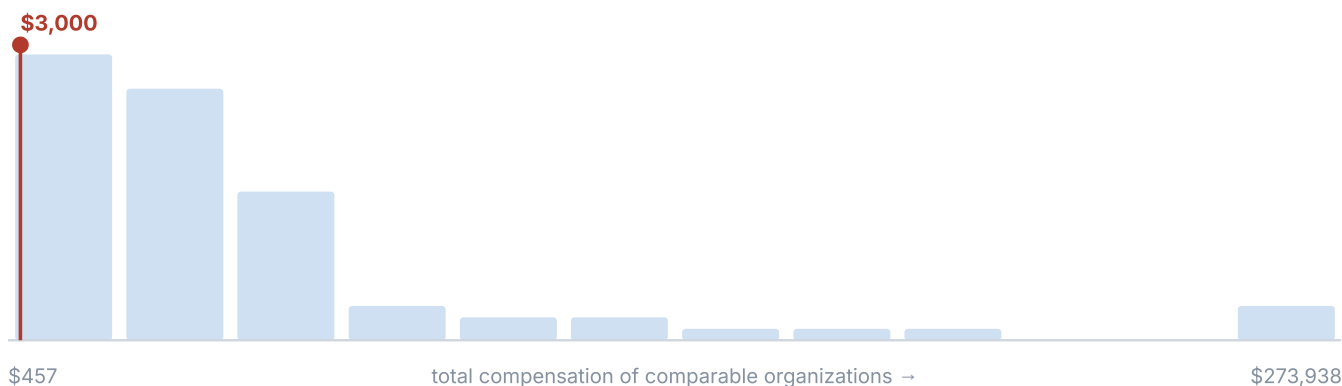
**Benchmarked executive:** Morgan Buckland — reported title "GAMBLING MANAGER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T12).
BUDGET	Total revenue between \$16,835 and \$37,690 — 0.67x to 1.50x the subject's \$25,127 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (T), 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



\$2,403	\$13,025	\$31,522	\$53,772	\$114,883	\$3,000
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 14TH
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\$3,000



## ■ 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="#">Steel Founders' Society Foundation</a>	IL	\$25,112	Executive Vice President	\$44,119	<b>\$43,896</b>	2024
<a href="#">Kr Fund Inc</a>	MD	\$25,146	President & Public Dir. Until 07/24	\$30,197	<b>\$28,571</b>	2024
<a href="#">Ncf Corporation</a>	FL	\$25,000	Former Director/president	\$42,642	<b>\$41,739</b>	2023
<a href="#">Edenburt Charitable Fund</a>	WA	\$24,782	Treasurer	\$23,010	<b>\$20,849</b>	2024
<a href="#">Pawhuska Public School Foundation Inc</a>	OK	\$24,644	Treasurer	\$2,600	<b>\$2,983</b>	2023
<a href="#">Order Of The Eastern Star Of Utah</a>	UT	\$25,613	Worthy Grand	\$1,500	<b>\$1,599</b>	2023
<a href="#">Make A Difference Endowment Inc</a>	AL	\$24,472	President/ Executive Direc	\$182,459	<b>\$205,380</b>	2023
<a href="#">Boyd Family Foundation Inc</a>	GA	\$24,471	Director/secretary	\$21,408	<b>\$21,784</b>	2024
<a href="#">Iue Cwa Local 81359 Inc</a>	NY	\$25,810	Co-chairman	\$500	<b>\$457</b>	2024
<a href="#">Providence Animal Center Foundation</a>	PA	\$25,836	Executive Director	\$8,213	<b>\$8,534</b>	2023
<a href="#">Norman And Judith Jo Kreiss Family Fdn</a>	CA	\$25,866	Treasurer	\$3,000	<b>\$2,622</b>	2024
<a href="#">Albi Fund Institute And Lab</a>	CA	\$24,309	President & Ceo (As Of 12/1/2024)	\$25,798	<b>\$22,545</b>	2024
<a href="#">Zimmerli Foundation Inc</a>	SC	\$25,966	Director	\$44,976	<b>\$47,485</b>	2024
<a href="#">David E Smith Family Foundation Inc</a>	CA	\$24,201	Vp/ceo/treas.	\$5,806	<b>\$5,074</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Robert And Eileen Sill Family Foundation</a>	OH	\$26,365	Assistant Secretary	\$37,656	<b>\$41,555</b>	2023
<a href="#">Goldman Family Foundation</a>	PA	\$23,737	Assistant Secretary	\$10,675	<b>\$10,774</b>	2024
<a href="#">J Bruce Brolsma Educational Trust</a>	IA	\$26,901	Co-trustee	\$2,000	<b>\$2,282</b>	2023
<a href="#">Leonard And Diane Sherman Family</a>	IL	\$23,334	Treasurer	\$80,133	<b>\$79,728</b>	2024
<a href="#">Iarca Institute For Excellence Inc</a>	IN	\$27,107	Executive Director	\$15,000	<b>\$16,009</b>	2024
<a href="#">Shirley And Robert Raymer Supporting</a>	CA	\$23,072	Assistant Treasurer	\$50,736	<b>\$44,338</b>	2024
<a href="#">Community Hospice Foundation</a>	NC	\$23,065	Director	\$1,826	<b>\$1,909</b>	2024
<a href="#">Sherrill-kenwood Community Chest Inc</a>	NY	\$27,311	Treasurer	\$2,000	<b>\$1,883</b>	2023
<a href="#">Belle &amp; Isidor Eisenberg Family Support</a>	MI	\$22,879	Treasurer	\$26,189	<b>\$27,357</b>	2024
<a href="#">Southwestern Foundation</a>	TX	\$22,791	Trustee & President	\$155,488	<b>\$162,057</b>	2023
<a href="#">Jimmie Heuga Legacy Foundation For Ms</a>	CO	\$22,127	Exec Director, Secretary	\$30,000	<b>\$29,972</b>	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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	73 organizations. Compensation range \$457–\$273,938; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$25,127); for reference, expenses \$30,047 and assets \$27,010.
ROLE MATCH	Morgan Buckland, reported title "GAMBLING MANAGER", 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	53 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	14 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	12 <sup>th</sup>
Reportable pay only (column D), adjusted	90 <sup>th</sup>
All sources (D + E + F), adjusted	12 <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 (Morgan Buckland) 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 major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,000 is reasonable (approximately the 14<sup>th</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.