

# Greater Frogtown Community

Executive Director / CEO

EIN 411804148

MN · NTEE Z99

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Jason Peterson, Executive Director / CEO** (\$22,385) against **every comparable organization** that fit the selection criteria — **170** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **24<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Jason Peterson — 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 (Z99).

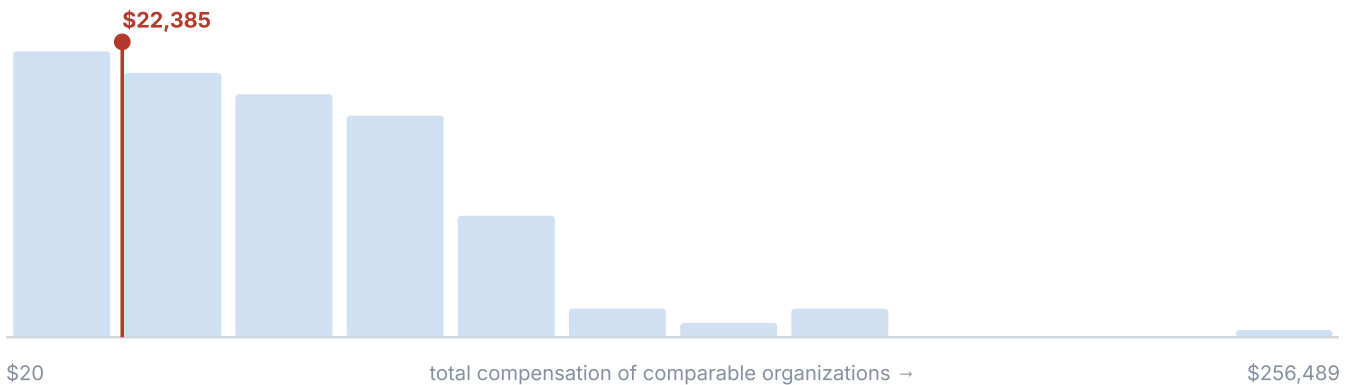
**BUDGET** Total revenue between \$154,488 and \$345,870 — 0.67x to 1.50x the subject's \$230,580 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (Z99), nationwide + budget 0.67–1.5x revenue.

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

→ **170** within the band from the benchmarked peer set.

## Distribution of comparable compensation



<b>\$11,109</b>	<b>\$23,262</b>	<b>\$49,910</b>	<b>\$73,134</b>	<b>\$94,107</b>	<b>\$22,385</b>
-----------------	-----------------	-----------------	-----------------	-----------------	-----------------



## ● 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="#">Help For Oncology Problems And</a>	PA	\$230,789	Executive Director	\$67,011	<b>\$65,887</b>	2025
<a href="#">Stanislaus Partners In Education</a>	CA	\$231,523	Executive Director	\$50,610	<b>\$44,228</b>	2024
<a href="#">Together For West Philadelphia</a>	PA	\$231,936	Executive Director	\$69,888	<b>\$70,533</b>	2024
<a href="#">Alliance For Education Solutions Inc</a>	CA	\$232,064	Executive Director	\$32,500	<b>\$29,240</b>	2023
<a href="#">Caribou County Senior Citizens Inc</a>	ID	\$232,074	Director	\$31,100	<b>\$34,471</b>	2023
<a href="#">Channel Of Love Ministries</a>	WA	\$227,746	President Ceo	\$41,969	<b>\$38,027</b>	2024
<a href="#">Pitcare Inc</a>	PA	\$233,576	Treasurer	\$22,300	<b>\$23,171</b>	2023
<a href="#">Bbb Foundation Of Connecticut Inc</a>	CT	\$226,978	President	\$19,440	<b>\$18,446</b>	2024
<a href="#">Parenting With Purpose</a>	MN	\$226,828	Executive Di	\$81,869	<b>\$84,287</b>	2023
<a href="#">The Foundation Of The American</a>	CA	\$226,662	Executive Director	\$32,726	<b>\$28,599</b>	2024
<a href="#">Coaches Honor Inc</a>	FL	\$235,037	Executive Di	\$64,900	<b>\$63,525</b>	2023
<a href="#">World Population Balance</a>	MN	\$235,217	Executive Director	\$86,798	<b>\$86,798</b>	2024
<a href="#">Economic Development Corporation</a>	CA	\$235,716	Executive Director	\$110,027	<b>\$96,151</b>	2024
<a href="#">Yucaipa Swim Team Inc</a>	CA	\$235,834	Executive Di	\$58,000	<b>\$50,686</b>	2024
<a href="#">Human Life Of Wa Education Foundation</a>	WA	\$223,600	President & Ceo	\$94,749	<b>\$85,850</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Consumer Bankruptcy Assistance</a>	PA	\$223,393	Executive Di	\$106,889	<b>\$107,876</b>	2024
<a href="#">Love In The Name Of Christ Of Skagi</a>	WA	\$238,190	Executive Director	\$66,021	<b>\$59,820</b>	2024
<a href="#">Kindervision Foundation Inc</a>	FL	\$221,322	Director	\$61,900	<b>\$58,850</b>	2024
<a href="#">New Seed Foundation</a>	NJ	\$240,142	Chief Executive Officer	\$103,898	<b>\$93,880</b>	2024
<a href="#">Civic Ensemble Inc</a>	NY	\$240,430	Executive Director	\$48,576	<b>\$44,423</b>	2024
<a href="#">Community Reach</a>	MO	\$220,236	Executive Director	\$17,810	<b>\$19,654</b>	2023
<a href="#">Upward Bound Study Center Inc</a>	CA	\$241,747	Education Coordinator	\$35,382	<b>\$31,833</b>	2023
<a href="#">People Of Praise Vancouver Wa</a>	WA	\$241,899	President	\$33,000	<b>\$29,129</b>	2025
<a href="#">Health Career Collaborative Inc</a>	CA	\$217,900	Ceo	\$186,168	<b>\$162,690</b>	2024
<a href="#">Desales Community Development</a>	MO	\$243,710	Chief Operating Officer	\$31,913	<b>\$34,207</b>	2024

**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** 170 organizations. Compensation range \$20–\$256,489; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$230,580); for reference, expenses \$80,302 and assets \$2,709,728. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Jason Peterson, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	27 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	24 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	25 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	86 <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 (Jason Peterson) 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 170 similarly situated organizations (Same NTEE sector (Z99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,385 is reasonable (approximately the 24<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.