

Fraser Independent Living Project Iv

Executive Director / CEO

EIN 411943697

MN · NTEE P82

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Diane Cross, Executive Director / CEO** (\$25,655) against **every comparable organization** that fit the selection criteria — **53** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **28th** percentile of comparable organizations within the typical range

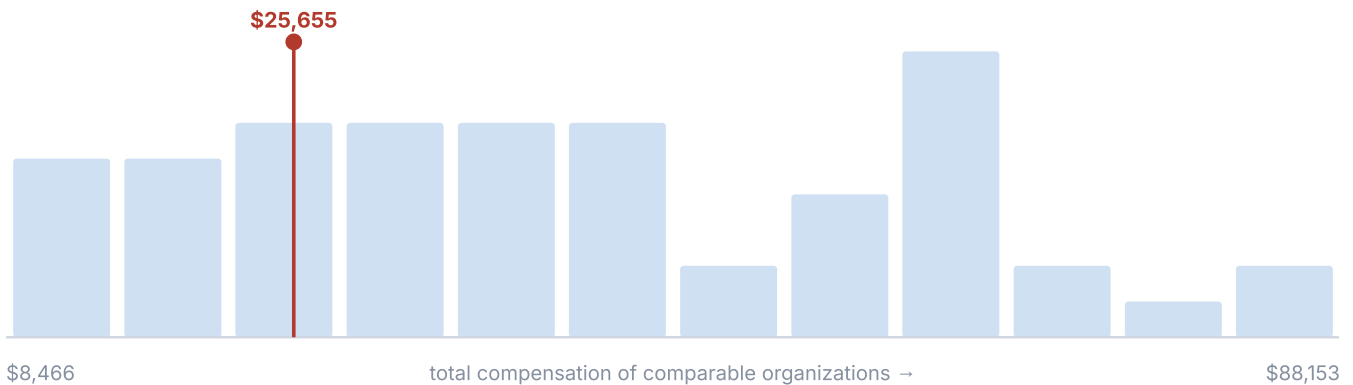
Benchmarked executive: Diane Cross — reported title “CEO/SECRETARY”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P82).
BUDGET	Total revenue between \$118,729 and \$265,812 — 0.67x to 1.50x the subject's \$177,208 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P82), nationwide + budget 0.67–1.5x revenue.

53 organizations qualified on sector, size, and geography → **53** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,555	\$23,232	\$40,022	\$61,139	\$67,656	\$25,655
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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
The Arc Of Blair County	PA	\$175,579	Executive Director	\$45,741	\$46,163	2024
Council On Developmental	KY	\$174,468	Ceo	\$78,750	\$88,153	2023
Joy Research And Service Center For The Disabled Inc	CA	\$180,850	Co Director	\$15,000	\$13,108	2024
Asi - Birmingham Inc	MN	\$171,740	President/tr	\$65,715	\$67,656	2023
Alaska Association On	AK	\$185,629	Executive Dir.	\$87,500	\$87,162	2023
Otsar Corp	NY	\$167,592	Executive Director	\$32,521	\$29,740	2024
Deaf Service Center Of Lake County	FL	\$187,749	President	\$10,000	\$9,507	2024
Attleboro Enterprises Properties Inc	MA	\$166,458	Secretary	\$21,242	\$19,888	2023
Kane Homes Association	IL	\$189,878	Secretary/treasurer	\$12,317	\$12,617	2023
Tenth And Lami Inc	MO	\$163,650	President & Ceo	\$19,685	\$21,723	2023
Detour Company Theater Inc	AZ	\$193,008	Executive Director	\$31,250	\$29,631	2025
Heather Apartment Associates	WA	\$160,834	President And Ceo	\$24,457	\$22,814	2023
The Right Path Riding Academy Inc	OK	\$194,904	Director Of Operations	\$34,946	\$38,943	2024
Miracle League Of San Diego	CA	\$159,184	Executive Director	\$77,100	\$69,367	2023
Down Syndrome Association Of Brevard	FL	\$158,682	Executive Director	\$64,308	\$61,139	2024
Suburban Adult Services Foundation Inc	NY	\$198,301	President & Ceo	\$42,362	\$38,740	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nashville Supportive Housing Inc	MN	\$153,326	President/tr	\$65,715	\$67,656	2023
High Rise Day Habilitation Center	TX	\$201,293	Exec Director	\$38,400	\$40,022	2023
Walla Walla Valley Disability Network	WA	\$203,091	Former Executive Director	\$24,420	\$22,126	2024
The Mon-arc Of Monroe Inc	MI	\$151,087	Executive Director	\$46,174	\$48,233	2024
Pasadena Supportive Housing	MN	\$204,006	President/tr	\$68,006	\$66,253	2025
Creative Citizen Studios	PA	\$204,801	Executive Di	\$33,889	\$33,320	2025
Connectability Inc	GA	\$207,067	Executive Dir.	\$21,900	\$22,285	2024
Reach Me	OH	\$211,029	Executive Director	\$27,500	\$29,477	2024
Fraser Independent Living Project Iii	MN	\$212,562	Ceo/secretary	\$25,655	\$25,655	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.

Sample, role match & sensitivity

PEER COUNT	53 organizations. Compensation range \$8,466–\$88,153; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$177,208); for reference, expenses \$191,343 and assets \$878,216.
ROLE MATCH	Diane Cross, reported title "CEO/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 13 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	28 th
Total compensation (D + F), as reported (no adjustments)	28 th
Reportable pay only (column D), adjusted	21 st
All sources (D + E + F), adjusted	91 st

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 (Diane Cross) 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 53 similarly situated organizations (Same NTEE sector (P82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$25,655 is reasonable (approximately the 28th 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.