

Mustard Seed - A Community Cafe

Executive Director / CEO

EIN 453982247

TX · NTEE K99

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Carmen Estrada, Executive Director / CEO** (\$48,000) 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 **45th** percentile of comparable organizations within the typical range

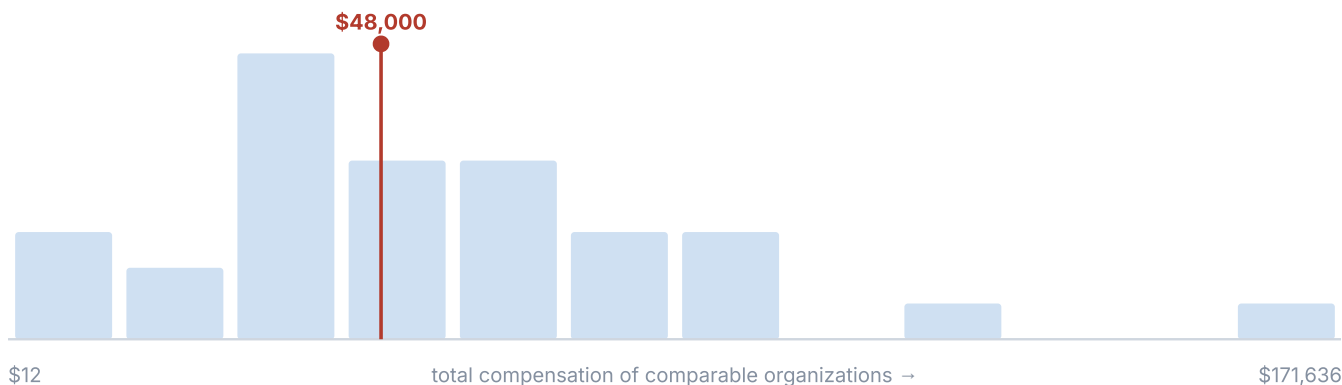
Benchmarked executive: Carmen Estrada — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (K99).
BUDGET	Total revenue between \$169,256 and \$378,931 — 0.67x to 1.50x the subject's \$252,621 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (K99), 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



\$14,363	\$35,467	\$52,411	\$70,904	\$94,244	\$48,000
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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 TX 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
Around The Bend Farms Inc	OR	\$244,619	Director	\$8,700	\$8,077	2024
Northern Plains Sustainable Agriculture Society	SD	\$260,683	Executive Director	\$85,421	\$94,244	2024
Del Paso Heights Growers Alliance	CA	\$244,027	Secretary	\$8,429	\$7,276	2024
Chattanooga Food Center	TN	\$266,455	Executive Director	\$51,000	\$55,174	2023
Ventura County Farm To School	CA	\$266,589	Executive Di	\$102,000	\$88,050	2024
Hillsdale Farmers Market Inc	OR	\$267,831	Manager	\$44,925	\$41,707	2024
Marys Kitchen	CA	\$233,459	Chairperson	\$68,000	\$60,434	2023
Michigan Ag Council Inc	MI	\$232,961	Excutive Director	\$29,311	\$30,244	2024
Hollywood Farmers Market Inc	OR	\$273,190	Interim Market Director	\$37,583	\$35,921	2023
Natural Soybean And Grain Alliance Inc	AR	\$277,315	Director	\$112,400	\$126,304	2024
Chester Agricultural Center Inc	NY	\$277,859	Executive Director	\$110,000	\$99,368	2024
Garfield Community Farm Inc	PA	\$226,257	Executive Director	\$52,573	\$52,411	2024
Raleigh City Farm Inc	NC	\$282,282	Executive Director	\$53,248	\$55,002	2024
Kcgcosa Inc	NY	\$215,486	Member	\$15,900	\$14,363	2024
The Souper Bowl Of Caring Inc	TX	\$213,452	Executive Di	\$78,000	\$78,000	2024
Mckeesport Meals On Wheels Inc	PA	\$295,500	Coordinator	\$26,000	\$25,920	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Louisville Grows Incorporated	KY	\$201,786	Former Executive Director	\$57,743	\$62,018	2024
Fertile Groundworks	CA	\$199,551	Executive Director	\$49,176	\$42,450	2024
Incubator Kitchen Collective	KY	\$307,620	Executive Di	\$54,546	\$58,584	2024
Arkansas Association Of	AR	\$195,930	Program Admin	\$36,000	\$41,648	2023
Maine Food And Beverage Education Center	ME	\$193,225	Executive Director	\$65,000	\$65,067	2024
Just Hope Inc	NC	\$192,459	Executive Director	\$50,400	\$52,060	2024
Fox Valley Food For Health Inc	IL	\$317,807	Executive Di	\$43,846	\$44,365	2023
Community Food Initiatives	OH	\$323,073	Past Director	\$29,162	\$30,877	2024
Grow Jackson	MI	\$332,851	Executive Director	\$67,388	\$69,534	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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 \$12–\$171,636; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$252,621); for reference, expenses \$212,726 and assets \$292,550.
ROLE MATCH	Carmen Estrada, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	2 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	45 th
Total compensation (D + F), as reported (no adjustments)	42 nd
Reportable pay only (column D), adjusted	45 th
All sources (D + E + F), adjusted	45 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 (Carmen Estrada) 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 sector (K99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,000 is reasonable (approximately the 45th 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.