

This analysis benchmarks the total compensation of **Lindsey Kruger, Executive Director / CEO** (\$82,012) against **every comparable organization** that fit the selection criteria — **29** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **48th** percentile of comparable organizations within the typical range

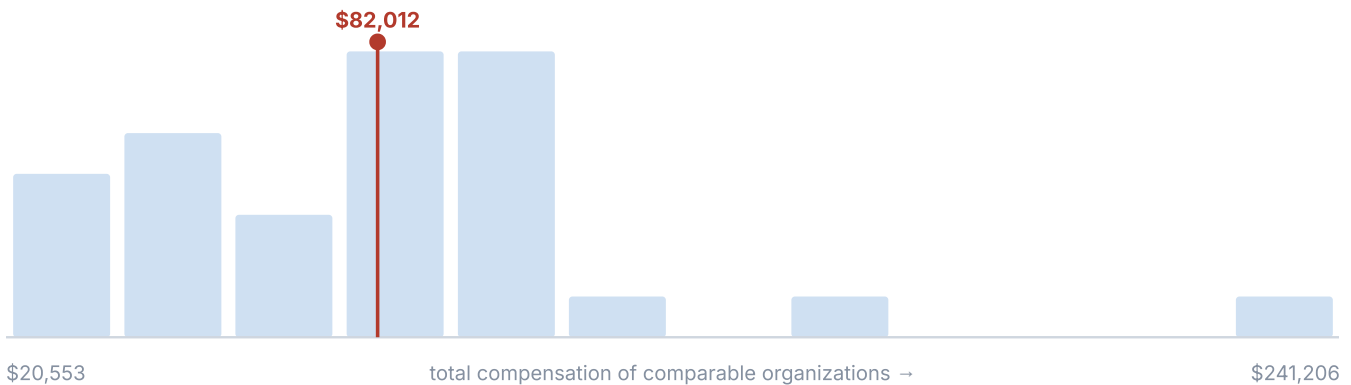
Benchmarked executive: Lindsey Kruger — reported title “PRESIDENT/EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Q32).
BUDGET	Total revenue between \$174,415 and \$390,483 — 0.67x to 1.50x the subject's \$260,322 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Q32), nationwide + budget 0.67–1.5x revenue.

29 organizations qualified on sector, size, and geography → **29** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$29,306	\$55,367	\$83,155	\$96,358	\$114,497	\$82,012
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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 CO 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
House On The Hill Inc	KY	\$256,964	President	\$86,000	\$96,358	2024
Be There Ministries	VA	\$266,817	Founder	\$40,000	\$41,467	2023
Farms International Inc	MN	\$253,049	Executive Di	\$60,985	\$61,224	2025
Hope Border Institute	TX	\$268,242	Executive Director	\$53,074	\$55,367	2024
Beyond Capital Fund	TX	\$249,507	Treasurer/se	\$80,000	\$83,457	2024
Summit Initiative	WA	\$277,114	Executive Director	\$120,000	\$112,044	2024
Ibec Ventures	PA	\$243,259	Managing Director	\$116,100	\$124,310	2023
Nehemiah Gateway Usa Inc	CO	\$281,973	President	\$85,000	\$85,000	2024
Jungle Ministry	WA	\$284,502	President/ex	\$80,422	\$75,090	2024
20 Liters	MI	\$284,894	Executive Director	\$28,087	\$30,234	2024
African Hospitality Institute	WA	\$235,222	Field Director	\$80,000	\$76,902	2023
Junior Achievement Of The Desert Southwest	TX	\$285,477	President	\$78,018	\$83,793	2023
Native Future	ME	\$286,586	President	\$62,500	\$65,268	2024
Center For Growth And Opportunity	UT	\$227,736	President	\$143,888	\$153,582	2024
Grow Ahead Foundation	OR	\$293,206	Executive Director Board Pre	\$21,000	\$20,939	2023
Aguaclara Reach Inc	NY	\$224,320	Director	\$86,121	\$81,159	2024
One World Goods Inc	NY	\$300,498	Store Manager	\$59,387	\$55,965	2024
Junior Achievement Of Southwest	VA	\$302,302	President	\$82,581	\$83,155	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Junior Achievement Of The Ocoee Region	TN	\$310,470	President	\$93,593	\$99,954	2025
Global Leadership Inc	GA	\$205,959	Executive Di	\$105,600	\$110,733	2024
Junior Achievement Of Mad River Region Ohio	OH	\$187,188	President	\$36,797	\$41,846	2023
Lumeya International Ministries Inc	CA	\$185,831	President	\$22,168	\$20,553	2023
All Seasons Community Services	MN	\$182,386	Ceo	\$24,124	\$25,594	2023
Junior Achievement Of Eastern North	NC	\$345,533	President And Ceo	\$105,074	\$110,307	2025
Junior Achievement Of Southern Ma	MA	\$346,789	President & Ceo	\$90,424	\$87,244	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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	29 organizations. Compensation range \$20,553–\$241,206; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$260,322); for reference, expenses \$273,491 and assets \$111,605.
ROLE MATCH	Lindsey Kruger, reported title " <i>PRESIDENT/EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 1 peer 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	48 th
Total compensation (D + F), as reported (no adjustments)	52 nd
Reportable pay only (column D), adjusted	48 th
All sources (D + E + F), adjusted	48 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 (Lindsey Kruger) 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 29 similarly situated organizations (Same NTEE sector (Q32), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$82,012 is reasonable (approximately the 48th 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.