

# Foundation For Tops Club Inc

Executive Director / CEO

EIN 562587319  
 WI · NTEE F115  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Rick Danforth, Executive Director / CEO** (\$11,130) against **every comparable organization** that fit the selection criteria — **783** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 6<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

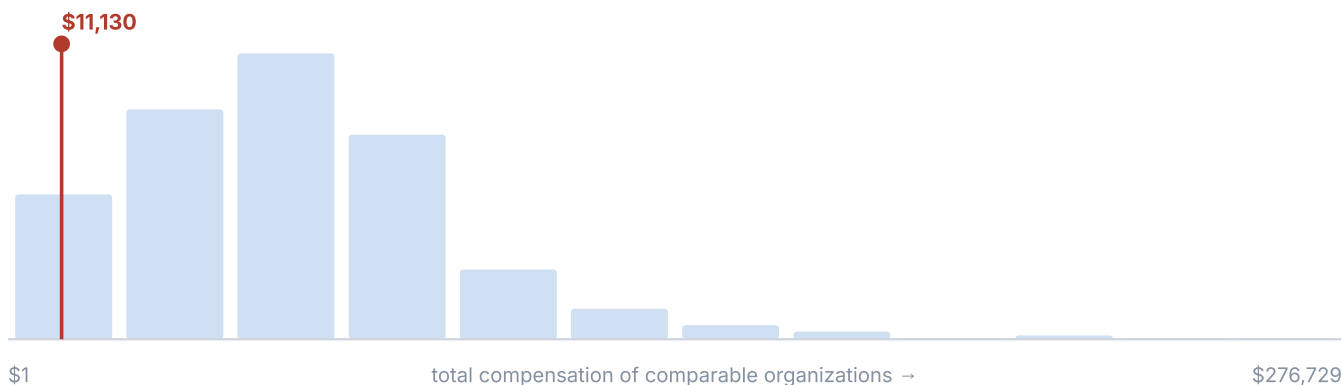
**Benchmarked executive:** Rick Danforth — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (F115).
BUDGET	Total revenue between \$228,710 and \$512,038 — 0.67x to 1.50x the subject's \$341,359 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (F), nationwide + budget 0.67–1.5x revenue.

**783** organizations qualified on sector, size, and geography → **783** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$17,426	\$33,442	\$56,558	\$76,228	\$98,620	<b>\$11,130</b>
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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 WI 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="#">Kaleidoscope Community</a>	OR	\$341,250	Executive Di	\$133,619	<b>\$118,815</b>	2024
<a href="#">Fishbowl Ministries Inc</a>	CA	\$340,847	President	\$22,434	<b>\$18,549</b>	2024
<a href="#">Collective Action For Safe Spaces</a>	DC	\$340,790	Executive Director	\$98,460	<b>\$82,731</b>	2024
<a href="#">Project White Butterfly</a>	OH	\$342,179	Executive Dir.	\$14,648	<b>\$14,855</b>	2024
<a href="#">Twin State Christian Counseling Inc</a>	VT	\$340,496	Executive Director	\$84,469	<b>\$79,310</b>	2025
<a href="#">Adaptive Bioenergetic Therapies</a>	UT	\$342,367	President	\$213,860	<b>\$209,583</b>	2024
<a href="#">Self-discovery 24 Inc</a>	GA	\$342,420	Ceo	\$65,481	<b>\$63,043</b>	2024
<a href="#">Nami Montana</a>	MT	\$342,441	Executive Director	\$94,350	<b>\$97,383</b>	2024
<a href="#">The Gino Macchio Foundation Inc</a>	NY	\$342,811	Executive Director	\$89,996	<b>\$77,868</b>	2024
<a href="#">Grit &amp; Grace A Recovery Community Organization Inc</a>	GA	\$339,830	Executive Director	\$60,000	<b>\$57,766</b>	2024
<a href="#">Yuba Harm Reduction Collective</a>	CA	\$339,385	Co-director	\$50,230	<b>\$41,531</b>	2024
<a href="#">Amistad Y Resolana</a>	NM	\$339,114	Executive Director	\$32,500	<b>\$33,471</b>	2024
<a href="#">Travis House Inc</a>	CO	\$338,784	Executive Dir.	\$30,000	<b>\$27,544</b>	2024
<a href="#">Whole Village Art Therapy Inc</a>	LA	\$344,011	Executive Director	\$2,971	<b>\$3,133</b>	2024
<a href="#">Recovery Advocacy Warriors</a>	MI	\$338,556	Executive Di	\$75,250	<b>\$74,371</b>	2024
<a href="#">Augusta Resources For Resilience</a>	VA	\$338,390	Executive Di	\$65,000	<b>\$58,546</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Overton County Anti-drug Coalition Inc</a>	TN	\$344,408	Director	\$100,053	<b>\$100,702</b>	2024
<a href="#">Community Drug Coalition</a>	NM	\$338,126	Executive Di	\$77,668	<b>\$77,926</b>	2025
<a href="#">Anchored Ministries Corp</a>	KY	\$337,971	President	\$19,200	<b>\$20,335</b>	2023
<a href="#">Touchstone Counseling Service Inc</a>	CA	\$337,945	Secretary	\$13,351	<b>\$11,365</b>	2023
<a href="#">Goals Of Care Coalition</a>	NJ	\$337,713	Ceo	\$56,000	<b>\$47,875</b>	2024
<a href="#">Starlight Ministries Inc</a>	MI	\$337,126	Executive Di	\$26,800	<b>\$27,270</b>	2023
<a href="#">Sapientia Initiative Inc</a>	NY	\$345,725	Executive Dir.	\$72,681	<b>\$62,887</b>	2024
<a href="#">Lawyers Concerned For Lawyers-</a>	CT	\$336,990	Executive Director	\$95,000	<b>\$85,289</b>	2024
<a href="#">Come To Him Ministries</a>	CA	\$336,946	President	\$59,998	<b>\$49,608</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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	<b>783</b> organizations. Compensation range \$1–\$276,729; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$341,359); for reference, expenses \$58,140 and assets \$7,022,739. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Rick Danforth, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	48 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 21 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	6 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	5 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	94 <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 (Rick Danforth) 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 783 similarly situated organizations (Same NTEE major group (F), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$11,130 is reasonable (approximately the 6<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.