

Grace Christian Counseling Center

Executive Director / CEO

EIN 640939335

MS · NTEE F30

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Walter Frazier, Executive Director / CEO** (\$58,325) against **every comparable organization** that fit the selection criteria — **72** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53rd** percentile of comparable organizations within the typical range

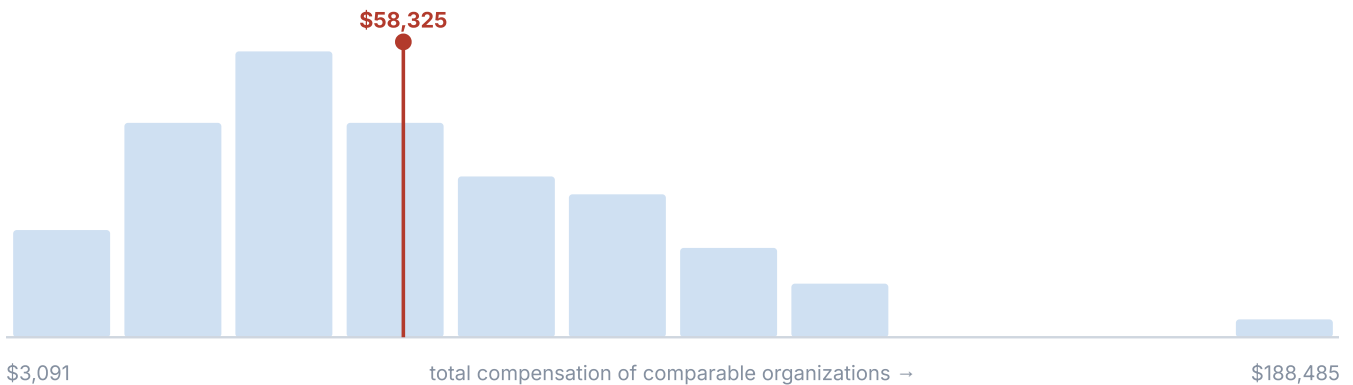
Benchmarked executive: Walter Frazier — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (F30).
BUDGET	Total revenue between \$271,991 and \$608,935 — 0.67x to 1.50x the subject's \$405,957 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (F30), nationwide + budget 0.67–1.5x revenue.

72 organizations qualified on sector, size, and geography → **72** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$22,699	\$33,325	\$55,831	\$74,140	\$104,237	\$58,325
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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 MS 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
Warrior Built Foundation Inc	CA	\$406,983	President	\$35,102	\$26,434	2024
Care Counselors Incorporated	CA	\$407,349	Director, President	\$94,948	\$73,614	2023
Electric City Counseling	PA	\$403,486	President/ceo	\$101,105	\$87,930	2024
The Barbara Stone Foundation	SC	\$397,466	Executive Director	\$81,000	\$71,796	2025
Carter Issac Enterprises Inc	IN	\$418,210	Board Member	\$61,461	\$56,525	2024
The Equus Effect Inc	CT	\$393,223	Executive Director/board M	\$31,665	\$25,893	2024
Rise Corp	MI	\$422,111	President	\$91,355	\$82,234	2024
Margin To Center Consulting	WA	\$423,522	Executive Dir.	\$24,423	\$19,069	2024
911 At Ease International Inc	CA	\$387,928	Secretary	\$75,000	\$56,480	2024
Mercy House Of Meadville Inc	PA	\$425,491	President	\$71,413	\$63,942	2023
Mental Health Association Of	VA	\$382,845	Executive Di	\$109,972	\$92,603	2024
Community Counseling Center Of Central	CT	\$430,983	Clinical Direct	\$75,010	\$63,147	2023
21 Roots Farm	MN	\$433,211	Cofounder Board	\$26,667	\$23,659	2023
Steps With Horses	TX	\$375,071	Executive Director	\$103,067	\$89,914	2024
Partners In-kind	MO	\$371,154	Co-exe Director	\$128,779	\$118,952	2024
R & B Counseling Corp Nfp	IL	\$369,875	Chair	\$50,750	\$44,798	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Good Grief Of Northwest Ohio Inc	OH	\$367,964	Managing Director	\$69,502	\$64,199	2024
East Nashville Wellness Center	TN	\$444,298	Cmo/president	\$99,198	\$90,935	2024
Yuan Tze Ren Xue Center	CA	\$444,743	President/board Member	\$52,000	\$39,159	2024
Lifespan Nj Inc	NJ	\$445,659	Director Of Op.	\$57,692	\$44,922	2024
The Mindcap Center Inc	IN	\$446,131	Executive Di	\$71,221	\$67,436	2023
Katies Place Clubhouse	PA	\$364,373	President And Ceo	\$15,138	\$12,826	2025
Windhorse Guild Inc	CO	\$363,946	Executive Director	\$86,038	\$71,949	2024
Nami Lake County Oh	OH	\$363,723	Executive Director	\$47,500	\$45,172	2023
Spirit - Peers For Independence &	CA	\$448,235	Executive Dir.	\$40,312	\$31,254	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MS cost of living and 2023 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 MS 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 72 organizations. Compensation range \$3,091–\$188,485; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$405,957); for reference, expenses \$427,677 and assets \$274,674.

ROLE MATCH Walter Frazier, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	4 peers 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	53 rd
Total compensation (D + F), as reported (no adjustments)	46 th
Reportable pay only (column D), adjusted	54 th
All sources (D + E + F), adjusted	47 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 (Walter Frazier) 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 72 similarly situated organizations (Same NTEE sector (F30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$58,325 is reasonable (approximately the 53rd 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.