

Pathfinder Development Corporation

Executive Director / CEO

EIN 710676244
 AR · NTEE Z99Z
 FY ending 2023-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **James Green, Executive Director / CEO** (\$21,642) against **every comparable organization** that fit the selection criteria — **70** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33rd** percentile of comparable organizations within the typical range

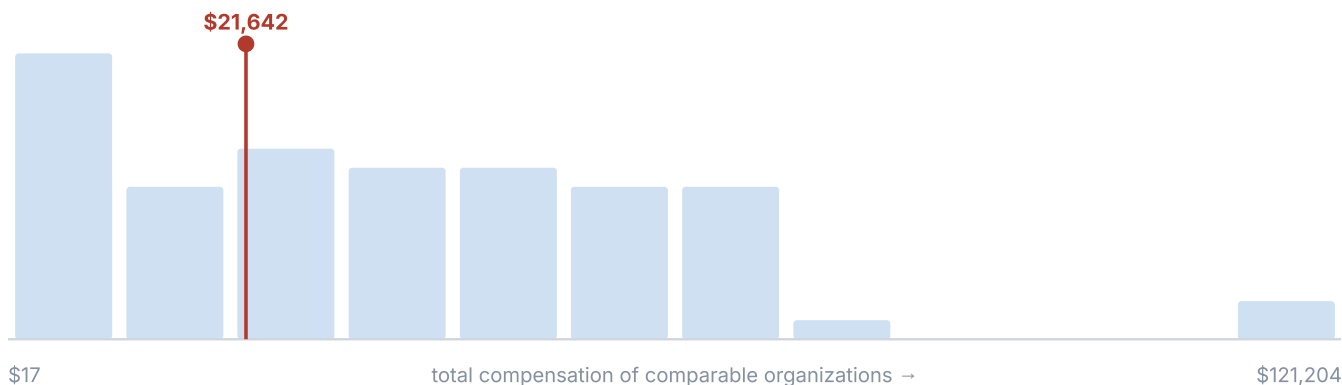
Benchmarked executive: James Green — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Z99Z).
BUDGET	Total revenue between \$84,057 and \$188,188 — 0.67x to 1.50x the subject's \$125,459 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Z99), nationwide + budget 0.67–1.5x revenue.

70 organizations qualified on sector, size, and geography → **70** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,723	\$12,500	\$32,520	\$51,643	\$66,138	\$21,642
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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 AR 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
Louisiana Center For Law And Civic	LA	\$126,547	Executive Dir.	\$68,722	\$67,321	2023
Deer River Volunteer Firemen's Relief Association	MN	\$124,086	President	\$300	\$264	2023
Humanity Rising Inc	IL	\$127,269	President	\$62,500	\$54,664	2023
Friends Of Akim Usa Inc	NJ	\$128,602	Director	\$47,444	\$37,685	2023
American Credit Counseling	MA	\$122,150	President	\$31,200	\$24,227	2024
Nbaa Charities	DC	\$129,101	Chairman & President	\$93,876	\$71,185	2024
Parenting After Divorce	CO	\$130,171	Executive Di	\$54,425	\$45,096	2024
Atlantic Highlands Fire Department Inc	NJ	\$120,454	President	\$900	\$694	2024
Renting Partnerships	OH	\$120,110	Community Manager	\$18,585	\$17,010	2024
Los Angeles Sports Council Foundation	CA	\$119,966	President & Ceo	\$162,436	\$121,204	2024
Sheet Metal Workers Local 100	MD	\$131,971	Trustee	\$81,704	\$66,006	2024
A & M Sports Academy Inc	NY	\$118,721	Director	\$23,000	\$18,490	2023
St James Hospital Foundation Inc	NY	\$132,629	Chief Executive Officer	\$8,280	\$6,465	2024
We Are Coaches Inc	CA	\$133,667	Ceo	\$39,167	\$29,225	2024
The Foundation Of The Greater New Haven	CT	\$134,105	President	\$11,932	\$9,418	2025
Storyline Inc	NY	\$115,579	Executive Di	\$85,000	\$68,332	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Los Gatos Lions Charities Inc	CA	\$114,953	Secretary/treas	\$3,000	\$2,239	2024
Shdc No 1 Inc	HI	\$114,788	Exec. Director/asst. Secretary	\$12,721	\$10,132	2023
Twin Falls School District 411	ID	\$113,885	Executive Di	\$40,000	\$36,769	2024
Trauma Intervention Programs	CA	\$137,145	Executive Dir.	\$92,651	\$69,133	2024
The Edward C Smith Civic Center Of	NC	\$113,465	Executive Director	\$70,000	\$60,889	2025
Hbhci Hud 6 Inc	FL	\$137,477	Vice President	\$68,495	\$54,169	2025
Axys	TN	\$138,561	Executive Dir.	\$25,514	\$23,175	2024
Zumwalt Courts Inc	AR	\$141,069	Executive Director	\$21,642	\$21,642	2023
Columbia Arms Inc	NJ	\$109,494	Chairman	\$66,600	\$51,383	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AR 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 AR 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	70 organizations. Compensation range \$17–\$121,204; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$125,459); for reference, expenses \$132,397 and assets \$232,190.
ROLE MATCH	James Green, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	18 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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	33 rd
Total compensation (D + F), as reported (no adjustments)	31 st
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	83 rd

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 (James Green) 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 70 similarly situated organizations (Same NTEE sector (Z99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,642 is reasonable (approximately the 33rd 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.