

This analysis benchmarks the total compensation of **Frederick W Krueger, Executive Director / CEO** (\$48,960) against **every comparable organization** that fit the selection criteria — **34** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38th** percentile of comparable organizations within the typical range

Benchmarked executive: Frederick W Krueger — 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 (T99).

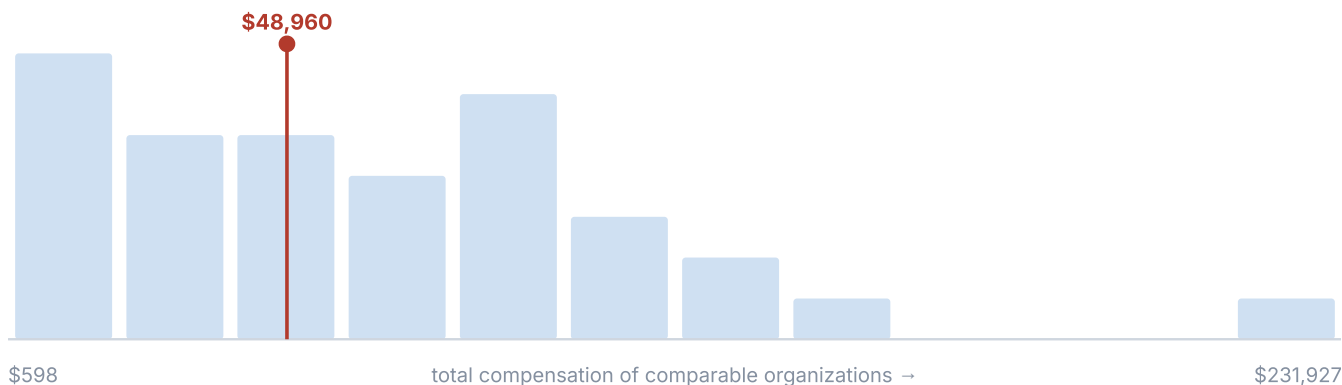
BUDGET Total revenue between \$280,772 and \$628,594 — 0.67x to 1.50x the subject's \$419,063 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (T99), nationwide + budget 0.67–1.5x revenue.

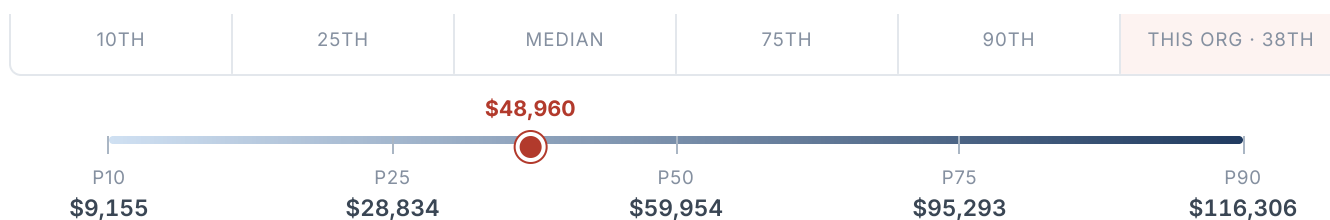
34 organizations qualified on sector, size, and geography

→ **34** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,155	\$28,834	\$59,954	\$95,293	\$116,306	\$48,960
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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 CA 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
Ivan & Caroline Wilson Memorial	IA	\$417,707	Trustee	\$15,000	\$19,582	2023
Ventura Music Festival Association	CA	\$423,602	Executive Di	\$115,000	\$115,000	2024
The Central Benefits	OH	\$424,274	Secretary	\$105,945	\$133,788	2023
Ymca Foundation Of Mid-america	KS	\$405,761	Chief Executive Officer	\$37,063	\$46,370	2024
Olde Towne Theatre Co Inc	SD	\$433,343	Executive Di	\$27,209	\$35,803	2023
One Equal Heart Foundation	WA	\$402,021	Executive Director	\$102,175	\$109,068	2023
Henrik Lundqvist Foundation Inc	NJ	\$400,275	Executive Dir.	\$50,000	\$51,699	2024
Friends Of The School Of The Arts Fnd	CA	\$438,471	Treasurer	\$5,000	\$4,871	2025
The Viaquest Foundation	OH	\$397,274	Executive Director	\$72,853	\$92,000	2023
The Potters Hands Foundation Inc	NY	\$450,977	Executive Directorboard Chair	\$85,748	\$89,733	2024
Kansas Financial Empowerment Foundation	KS	\$458,087	President	\$478	\$598	2024
Burning Ones Inc	FL	\$369,303	President	\$47,500	\$51,676	2024
Overly's Country Christmas Inc	PA	\$368,962	Executive Director	\$22,625	\$26,900	2023
Love's Arm Outreach Ministries Inc	TN	\$469,493	Executive Di	\$55,050	\$67,012	2024
Equal Access To Justice Inc	NM	\$362,280	Executive Director	\$79,435	\$96,391	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Waterhouse Charitable Trust	HI	\$350,901	Co-trustee	\$109,480	\$116,866	2023
Africa Network Evangelism Task	TX	\$327,442	Ceo & Chairman	\$119,400	\$142,403	2023
San Diego Council On Literacy	CA	\$513,155	Ceo	\$86,544	\$86,544	2024
Mo Assn Of Rural Education	MO	\$515,810	Exec Director	\$59,770	\$71,422	2025
Finao	WI	\$314,091	President	\$14,400	\$17,930	2023
Friends Of Michlalah Yerushalayim Inc	NY	\$311,382	President	\$3,600	\$3,767	2024
Engineers Charitable Trust	NY	\$304,582	Executive Director	\$94,257	\$98,637	2024
All For Him Ministry Inc	TN	\$304,184	President	\$22,471	\$28,162	2023
Rocky Mountain Fisher House Foundation	CO	\$535,727	Executive Dir.	\$52,000	\$57,744	2024
American Friends Of Action	PA	\$300,229	Program Dire	\$75,686	\$87,408	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 34 organizations. Compensation range \$598–\$231,927; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$419,063); for reference, expenses \$416,386 and assets \$630,512.

ROLE MATCH	Frederick W Krueger, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	9 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	38 th
Total compensation (D + F), as reported (no adjustments)	41 st
Reportable pay only (column D), adjusted	47 th
All sources (D + E + F), adjusted	26 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 (Frederick W Krueger) 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 34 similarly situated organizations (Same NTEE sector (T99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,960 is reasonable (approximately the 38th 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.