

# Cass Clay Community Land Trust

Executive Director / CEO

EIN 834077611

ND · NTEE L99

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Trenton Gerads, Executive Director / CEO** (\$106,923) against **every comparable organization** that fit the selection criteria — **36** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **94<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

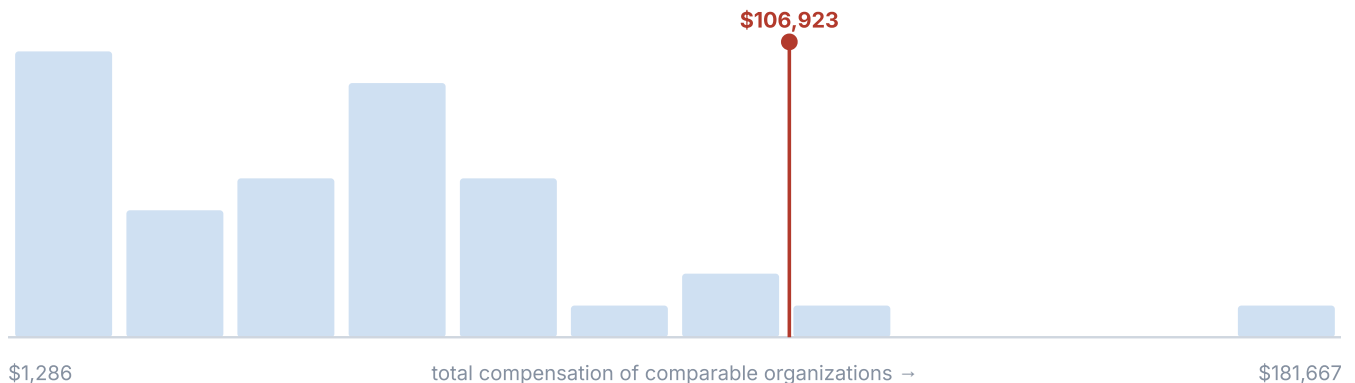
**Benchmarked executive:** Trenton Gerads — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L99).
BUDGET	Total revenue between \$193,414 and \$433,017 — 0.67x to 1.50x the subject's \$288,678 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L99), nationwide + budget 0.67–1.5x revenue.

**36** organizations qualified on sector, size, and geography → **36** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$8,077	\$18,104	\$45,438	\$65,668	\$86,868	<b>\$106,923</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 ND 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="#">St Martin De Porres Residence Inc</a>	ME	\$284,357	Executive Director	\$63,069	<b>\$55,897</b>	2024
<a href="#">Wilson County Casa</a>	TN	\$281,479	Executive Director	\$75,000	<b>\$69,777</b>	2024
<a href="#">Obx Room In The Inn</a>	NC	\$279,914	President Ceo	\$26,000	<b>\$23,778</b>	2024
<a href="#">Santa Fe Community Housing Trust</a>	NM	\$279,879	Ceo	\$190,833	<b>\$181,667</b>	2024
<a href="#">Anayat House Inc</a>	TX	\$300,277	Executive Director	\$63,723	<b>\$58,085</b>	2023
<a href="#">New Mexico Affordable Housing</a>	NM	\$275,453	Executive Director	\$56,077	<b>\$53,383</b>	2024
<a href="#">Housing Works Lyman Prospect Hdfc</a>	NY	\$302,476	Secretary	\$27,348	<b>\$22,519</b>	2023
<a href="#">Midwifery Education Accreditation</a>	MN	\$307,222	Executive Director	\$117,783	<b>\$103,010</b>	2024
<a href="#">Dollys Dream Home Rabbit Rescue</a>	MO	\$267,532	Director	\$16,154	<b>\$15,144</b>	2024
<a href="#">330 East 4th Street Housing Development Fund</a>	NY	\$311,159	Vice President	\$61,207	<b>\$50,399</b>	2023
<a href="#">Accessible Space North Inc</a>	MN	\$252,035	President/tr	\$65,715	<b>\$59,170</b>	2023
<a href="#">Armi Washington Heights</a>	NY	\$248,610	Executive Vp & Ceo	\$114,621	<b>\$94,381</b>	2023
<a href="#">Mercy House Ministries Inc</a>	TX	\$329,287	Director	\$57,430	<b>\$50,847</b>	2024
<a href="#">Turn The Hearts</a>	CA	\$332,375	Director Of Operations	\$24,000	<b>\$18,885</b>	2023
<a href="#">The Innovative Housing Institute Inc</a>	MD	\$340,116	Executive Dir.	\$93,148	<b>\$79,355</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Warriors Center For Women Hardeman County</a>	TN	\$344,209	Executive Director	\$33,208	<b>\$30,895</b>	2024
<a href="#">Forest Grove Senior &amp; Community Center</a>	OR	\$231,332	Ex. Director	\$56,699	<b>\$46,603</b>	2024
<a href="#">Montana Fair Housing Inc</a>	MT	\$347,061	Executive Director	\$68,450	<b>\$65,307</b>	2024
<a href="#">Accessible Country Trail Inc</a>	OH	\$222,760	Executive Director	\$6,211	<b>\$5,994</b>	2023
<a href="#">Lincoln Avenue Apartments Inc</a>	CA	\$222,479	President	\$43,208	<b>\$33,023</b>	2024
<a href="#">Cil Woods Inc</a>	NJ	\$212,212	Executive Director	\$8,015	<b>\$6,334</b>	2024
<a href="#">Grace Place Inc</a>	MN	\$366,805	Presidentexecutive Director	\$53,083	<b>\$46,425</b>	2024
<a href="#">The Sanctuary Of Williams County</a>	OH	\$209,646	Chairman/ceo	\$4,575	<b>\$4,289</b>	2024
<a href="#">Open Arms Development Corporation</a>	OH	\$368,146	Executive Director	\$45,540	<b>\$42,691</b>	2024
<a href="#">Main Street Apartments Inc</a>	CA	\$369,002	President	\$21,168	<b>\$15,762</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ND 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 ND 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** 36 organizations. Compensation range \$1,286–\$181,667; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$288,678); for reference, expenses \$664,165 and assets \$3,319,077. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Trenton Gerads, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	14 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	94 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	89 <sup>th</sup>
Reportable pay only (column D), adjusted	94 <sup>th</sup>
All sources (D + E + F), adjusted	58 <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 (Trenton Gerads) 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 36 similarly situated organizations (Same NTEE sector (L99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$106,923 is reasonable (approximately the 94<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.