

Friends Of Jack Foundation Inc

Executive Director / CEO

EIN 834424674

MA · NTEE E86

FY ending 2024-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Peter Cohenno, Executive Director / CEO** (\$100,000) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

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

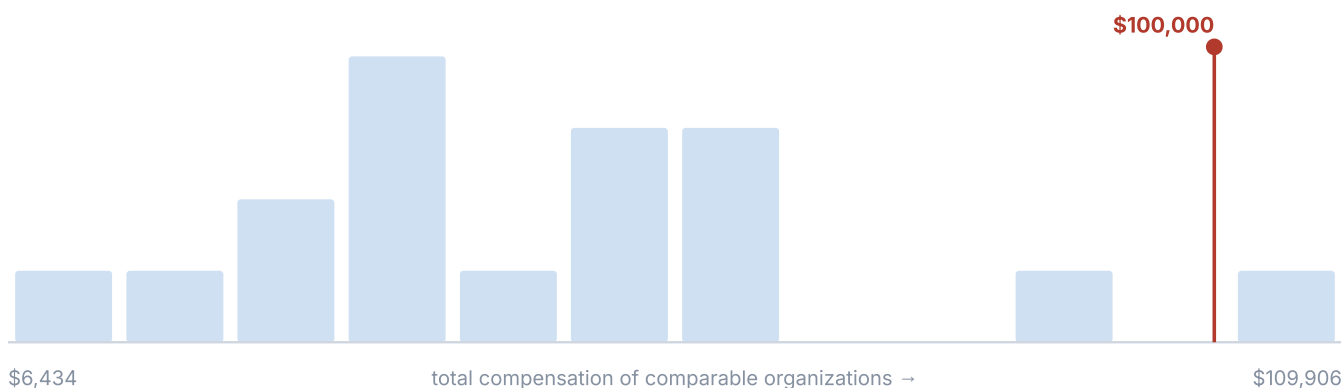
Benchmarked executive: Peter Cohenno — reported title "SECRETARY", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR Organizations sharing the subject's NTEE classification (E86).
- BUDGET Total revenue between \$93,097 and \$208,428 — 0.67x to 1.50x the subject's \$138,952 (the band tightens as size grows).
- GEOGRAPHY Same NTEE sector (E86), nationwide + budget 0.67–1.5x revenue.

17 organizations qualified on sector, size, and geography → **17** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$25,223	\$34,392	\$42,844	\$63,431	\$72,847	\$100,000
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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 MA 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
Chris Hope Foundation	TN	\$130,187	President	\$5,500	\$6,434	2024
A Room To Heal	NY	\$149,622	Executive Director	\$42,606	\$42,844	2024
Random Acts Of Flowers	TN	\$127,488	Executive Director	\$28,558	\$34,392	2023
Branch Brooks Childrens Foundation	NY	\$152,865	President	\$38,424	\$38,638	2024
Beyond Pink Spokane Inc	WA	\$123,107	Executive Di	\$65,533	\$65,292	2024
Healing Buddies Inc	CO	\$156,022	Executive Di	\$47,260	\$50,429	2024
American Patriotic Services Inc	FL	\$118,718	Managing Director	\$33,735	\$35,267	2024
Magical Moments Foundation Inc	OH	\$160,392	Exec Dir/treasurer	\$22,500	\$26,520	2024
Andrews Air Force Base Fisher House Inc	MD	\$116,703	Director	\$75,495	\$84,179	2022
Lending Hearts	PA	\$167,473	President	\$99,037	\$109,906	2024
Camelot Center	OH	\$170,877	Program Director	\$44,775	\$52,774	2024
Legacy Home And Respite Care Foundation Inc	WI	\$105,680	Executive Director	\$26,323	\$31,497	2023
Panhandle Breast Health	TX	\$105,376	Executive Di	\$57,792	\$64,332	2024
Hitting Cancer Below The Belt Inc	VA	\$175,965	Executive Director	\$45,000	\$49,780	2023
The Danielle House Inc	NY	\$192,634	Executive Di	\$36,725	\$38,021	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Jared Box Project	PA	\$200,982	Executive Di	\$20,975	\$23,277	2024
Camp Millennium	OR	\$207,339	Camp Director	\$61,379	\$63,431	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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 17 organizations. Compensation range \$6,434–\$109,906; filing years 2022–2024.

SIZE BASIS Matched on total revenue (\$138,952); for reference, expenses \$238,350 and assets \$169,054. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Peter Cohenno, reported title "*SECRETARY*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

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	94th
Total compensation (D + F), as reported (no adjustments)	100th
Reportable pay only (column D), adjusted	94th
All sources (D + E + F), adjusted	94th

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 (Peter Cohenno) 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 13, 2026, comparing compensation against 17 similarly situated organizations (Same NTEE sector (E86), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$100,000 is reasonable (approximately the 94th 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 13, 2026.