

Grinding Stone Collective Inc

Executive Director / CEO

EIN 863022293

NY · NTEE S20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Brooke Rodriguez, Executive Director / CEO** (\$91,800) against **every comparable organization** that fit the selection criteria — **19** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **95th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Brooke Rodriguez — reported title “CEO AND BOARD VICE PRESIDENT”, 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 (S20).

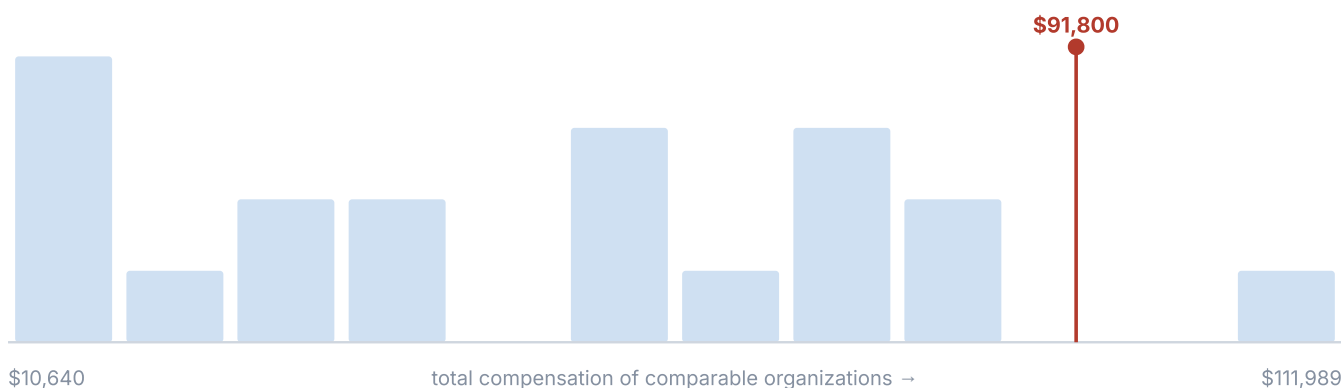
BUDGET Total revenue between \$160,978 and \$360,400 — 0.67x to 1.50x the subject's \$240,267 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (S20) + NY + budget 0.67–1.5x revenue.

19 organizations qualified on sector, size, and geography

→ **19** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,121

\$27,130

\$59,096

\$73,597

\$80,381

\$91,800



■ 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 NY 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
Ocean Parkway Community Development Corp	NY	\$247,942	Executive Director	\$12,151	\$12,151	2024
Greater Bethel Community Development Corporation	NY	\$248,332	Executive Director	\$30,000	\$30,000	2024
Greater Port Washington Business	NY	\$254,031	Executive Dir.	\$61,700	\$61,700	2024
Homer-cortland Community Agency Inc	NY	\$264,626	Executive Director	\$72,500	\$74,641	2023
Allen Ame Neighborhood Preservation & Developme	NY	\$214,996	Executive Director	\$72,337	\$74,474	2023
Springboard Incubators Inc	NY	\$208,632	President/ceo	\$10,640	\$10,640	2024
The Montague Street District Management	NY	\$284,926	Executive Direc	\$61,285	\$61,285	2024
Schenectady Greenmarket Inc	NY	\$193,489	Executive Director	\$29,120	\$29,980	2023
East Village Community	NY	\$189,528	Executive Director	\$81,163	\$81,163	2024
Afrikana Corporation	NY	\$173,239	Executive Dir.	\$12,000	\$12,000	2024
Central Adirondack Partnership For	NY	\$316,243	Executive Di	\$59,980	\$59,980	2024
Bayside Village Business Improvement	NY	\$322,011	Executive Dir.	\$38,178	\$38,178	2024
Kingsbridge District Management Association Inc	NY	\$330,509	Exec Director	\$40,365	\$40,365	2024
Homsite Fund Inc	NY	\$333,879	Director	\$19,020	\$19,020	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Hellgate Management Corporation	NY	\$334,528	President	\$70,634	\$72,720	2023
Rochester Hope Inc	NY	\$334,931	Executive Director	\$24,279	\$24,279	2024
86th Street Bay Ridge District	NY	\$340,050	Executive Direc	\$60,660	\$59,096	2025
Core Services Group Inc	NY	\$357,047	Vp Of General Coun	\$108,776	\$111,989	2023
Southern Boulevard District	NY	\$358,177	Executive Di	\$82,308	\$80,186	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	19 organizations. Compensation range \$10,640–\$111,989; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$240,267); for reference, expenses \$240,267 and assets \$221,350.
ROLE MATCH	Brooke Rodriguez, reported title <i>"CEO AND BOARD VICE PRESIDENT"</i> , 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.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	95 th
Total compensation (D + F), as reported (no adjustments)	95 th
Reportable pay only (column D), adjusted	95 th
All sources (D + E + F), adjusted	79 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 (Brooke Rodriguez) 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 19 similarly situated organizations (Same NTEE sector (S20) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$91,800 is reasonable (approximately the 95th 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.