

Reflective Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Dakota Gruener, Executive Director / CEO** (\$131,479) against **every comparable organization** that fit the selection criteria — **752** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 91st percentile of comparable organizations

above the 90th percentile — board review recommended

Benchmarked executive: Dakota Gruener — 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 (C05).

BUDGET Total revenue between \$251,250 and \$562,500 — 0.67x to 1.50x the subject's \$375,000 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (C), nationwide + budget 0.67–1.5x revenue.

752 organizations qualified on sector, size, and geography

→ **752** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$23,320

\$50,699

\$77,120

\$101,330

\$127,543

\$131,479



■ 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
Wisconsin Wildlife Federation Inc	WI	\$374,466	Treasurer	\$3,000	\$3,628	2023
Cuenca Los Ojos	AZ	\$375,552	Executive Director	\$35,337	\$38,227	2024
Georgia Arborist Association Inc	GA	\$374,382	Executive Di	\$74,282	\$84,015	2024
Kennebunk Land Trust	ME	\$375,736	Executive Director	\$82,161	\$92,543	2024
Next Level Productions And Promotions	FL	\$376,467	President	\$11,099	\$12,075	2023
Triple Bottom Line Foundation	CO	\$376,878	President/secretary	\$30,000	\$32,358	2024
Nh Businesses For Social Responsibility	NH	\$376,890	Advocacy Director, Past Executive Director	\$60,899	\$61,622	2025
California Climate Action Now	CA	\$373,060	Can Directr	\$135,000	\$131,127	2024
Neighbors For Clean Air	OR	\$372,899	Co-executive Director	\$67,059	\$70,050	2024
Vermont Wilderness School	VT	\$372,886	Executive Director	\$70,673	\$80,015	2024
Rep Environmental Education Foundation	VA	\$377,331	President	\$129,446	\$140,590	2024
Wachusett Earthday Incorporated	MA	\$372,421	Executive Di	\$34,616	\$34,990	2024
Blue Planet Foundation	HI	\$377,633	Executive Director	\$30,885	\$31,104	2024
For A Better Bayou	LA	\$377,663	Executive Director	\$84,000	\$104,043	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Recreative Denver	CO	\$372,240	Executive Director	\$10,780	\$11,971	2023
Resilience Alliance Inc	MA	\$377,838	Clerk, Treasurer And Ed	\$11,468	\$11,592	2024
River Bend Nature Center Inc	WI	\$377,874	Executive Director	\$72,000	\$87,081	2023
Pando Populus Inc	CA	\$377,928	President	\$112,500	\$109,272	2024
Youth For Environmental Sanity	CA	\$377,943	Community Learning & Partnership	\$12,000	\$11,656	2024
Tennessee Advanced Energy Business	TN	\$378,450	Executive Di	\$2,000	\$2,365	2024
Climate Collaborative	WA	\$378,511	Executive Director	\$142,585	\$147,837	2023
Cahaba Riverkeeper Inc	AL	\$378,985	Employee	\$75,833	\$92,153	2024
Habitatmap Incorporated	NY	\$370,978	Executive Di	\$23,000	\$23,378	2024
The Little Forks Conservancy Inc	MI	\$379,505	Executive Dir.	\$108,087	\$125,493	2024
Reforest Our Future	PA	\$370,424	Executive Director	\$12,000	\$13,461	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 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 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 **752** organizations. Compensation range \$343–\$974,828; filing years 2020–2025.

SIZE BASIS	Matched on total revenue (\$375,000); for reference, expenses \$172,674 and assets \$309,476. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Dakota Gruener, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	34 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	20 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	91 st
Total compensation (D + F), as reported (no adjustments)	93 rd
Reportable pay only (column D), adjusted	92 nd
All sources (D + E + F), adjusted	87 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 (Dakota Gruener) 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 752 similarly situated organizations (Same NTEE major group (C), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$131,479 is reasonable (approximately the 91st 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.