

# Liberty Lodge Inc

Executive Director / CEO

EIN 010596561

FL · NTEE O50

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lance Milam, Executive Director / CEO** (\$37,208) against **every comparable organization** that fit the selection criteria — **31** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **29<sup>th</sup>** percentile of comparable organizations within the typical range

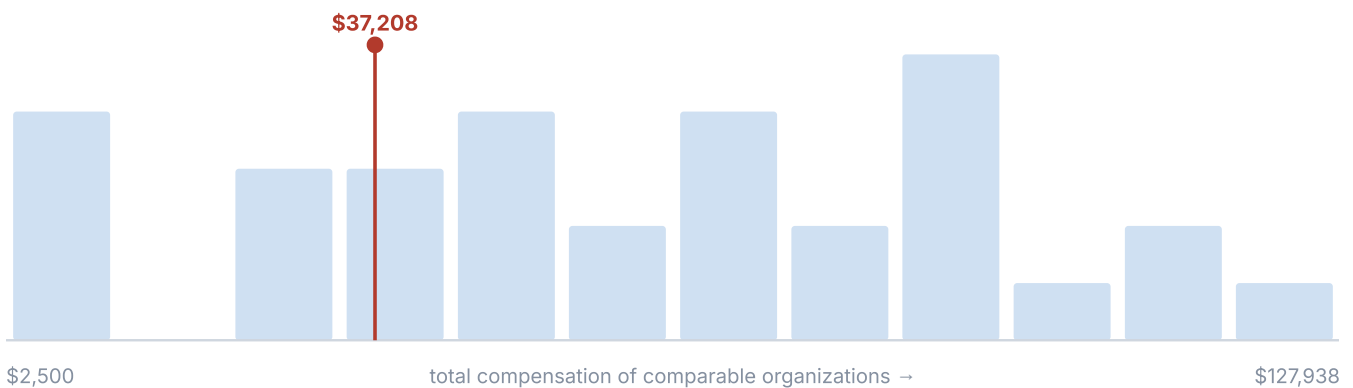
**Benchmarked executive:** Lance Milam — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O50).
BUDGET	Total revenue between \$232,102 and \$519,633 — 0.67x to 1.50x the subject's \$346,422 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O50) + FL + budget 0.67–1.5x revenue.

**31** organizations qualified on sector, size, and geography → **31** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$11,550	\$34,740	\$58,253	\$87,370	\$103,517	\$37,208
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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 FL 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="#">Vision Ministries Outreach Inc</a>	FL	\$347,410	Director	\$67,308	<b>\$67,308</b>	2024
<a href="#">Athletic Club Miami Inc</a>	FL	\$349,620	President	\$124,267	<b>\$127,938</b>	2023
<a href="#">Gentlemens Quest Of Tampa Inc</a>	FL	\$336,307	Executive Director	\$40,608	<b>\$41,807</b>	2023
<a href="#">Youth Speak Out International Inc</a>	FL	\$360,637	Executive Director	\$100,547	<b>\$103,517</b>	2023
<a href="#">Kim's Open Door Inc</a>	FL	\$330,616	President	\$93,500	<b>\$96,262</b>	2023
<a href="#">Sozo Missions Inc</a>	FL	\$317,173	Vice President	\$54,423	<b>\$54,423</b>	2024
<a href="#">Ryan Nece Foundation Inc</a>	FL	\$375,988	Ceo	\$93,562	<b>\$93,562</b>	2024
<a href="#">Lakeland Aero Club Inc</a>	FL	\$312,837	President	\$49,500	<b>\$49,500</b>	2024
<a href="#">Southern Youth Sports Associat</a>	FL	\$381,988	Key Employee	\$3,560	<b>\$3,560</b>	2024
<a href="#">End It Corporation</a>	FL	\$310,168	Executive Director	\$49,500	<b>\$49,500</b>	2024
<a href="#">Pinellas County Hunter Associationinc</a>	FL	\$309,553	Show Secretary	\$10,000	<b>\$10,000</b>	2024
<a href="#">Propelling Into Triumph Inc</a>	FL	\$309,296	President	\$74,231	<b>\$74,231</b>	2024
<a href="#">Healthy Teens Inc</a>	FL	\$384,580	Former Treasurer	\$35,000	<b>\$35,000</b>	2024
<a href="#">Posability Inc</a>	FL	\$300,091	President	\$27,575	<b>\$28,389</b>	2023
<a href="#">U-turns Inc</a>	FL	\$393,121	Executive Director	\$74,150	<b>\$79,470</b>	2022
<a href="#">Faith Youth Services Inc</a>	FL	\$292,943	Executive Director (Ceo)	\$77,000	<b>\$77,000</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">James B Washington Sports &amp; Education Inc</a>	FL	\$401,478	Executive Director	\$33,490	<b>\$34,479</b>	2023
<a href="#">Happystars Youth Program Inc</a>	FL	\$287,279	President	\$50,385	<b>\$50,385</b>	2024
<a href="#">Truly Valued Inc</a>	FL	\$280,899	Ceo	\$75,000	<b>\$75,000</b>	2024
<a href="#">Under The Lights Flag Football Foundation Inc</a>	FL	\$267,380	President	\$24,320	<b>\$25,038</b>	2023
<a href="#">Pathway 2 Success Inc</a>	FL	\$261,629	President	\$110,222	<b>\$113,478</b>	2023
<a href="#">Lamplighter Academic And Mentoring Program Inc</a>	FL	\$244,343	Exec Director	\$11,550	<b>\$11,550</b>	2024
<a href="#">Connect To Greatness Inc</a>	FL	\$243,758	Executive Dir.	\$90,000	<b>\$90,000</b>	2024
<a href="#">Mother Oliver S Place Inc</a>	FL	\$238,473	Director	\$110,000	<b>\$110,000</b>	2024
<a href="#">Soccer Club Of Saint Cloud Inc</a>	FL	\$236,238	President	\$28,527	<b>\$28,527</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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** 31 organizations. Compensation range \$2,500–\$127,938; filing years 2022–2024.

**SIZE BASIS** Matched on total revenue (\$346,422); for reference, expenses \$298,812 and assets \$618,860.

**ROLE MATCH** Lance Milam, reported title "*DIRECTOR*", 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.**

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	29 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	29 <sup>th</sup>
Reportable pay only (column D), adjusted	29 <sup>th</sup>
All sources (D + E + F), adjusted	29 <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 (Lance Milam) 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 31 similarly situated organizations (Same NTEE sector (O50) + FL + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$37,208 is reasonable (approximately the 29<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.