

# Order Of Owls Nest 4008

Executive Director / CEO

EIN 200210220  
OH · NTEE Y42  
FY ending 2023-12-31  
June 9, 2026

This analysis benchmarks the total compensation of **Rodney Matney, Executive Director / CEO** (\$48,688) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

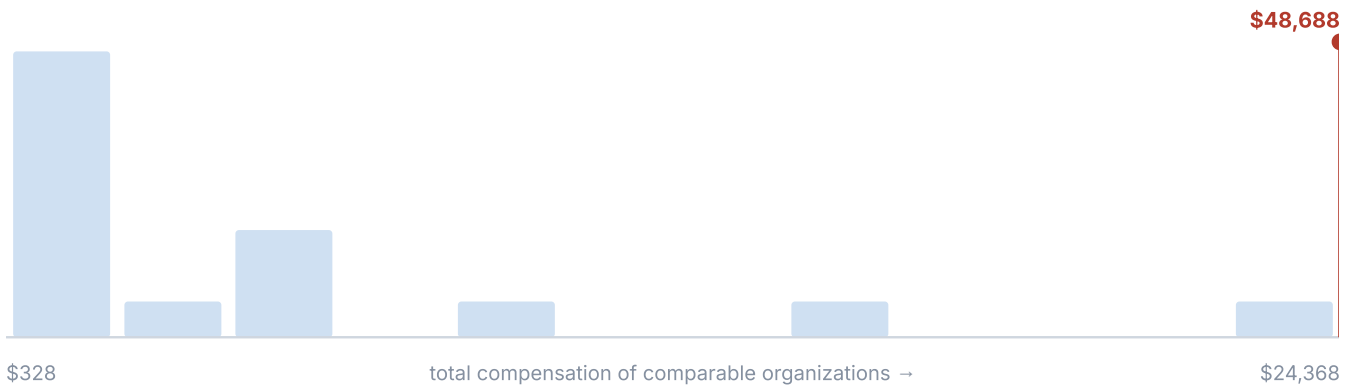
**Benchmarked executive:** Rodney Matney — reported title “PRESTREASURE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (Y42).
- BUDGET** Total revenue between \$150,812 and \$337,641 — 0.67x to 1.50x the subject's \$225,094 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (Y42), nationwide + budget 0.67–1.5x revenue.

**15** organizations qualified on sector, size, and geography → **15** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$895	\$1,070	\$2,318	\$5,840	\$12,380	\$48,688
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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 OH 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="#">Hawkeye Equine Aid Program</a>	IA	\$222,690	Administrative Assistant	\$5,590	<b>\$5,779</b>	2023
<a href="#">Ancient Accepted Scottish Rite Of</a>	RI	\$228,163	Secretary	\$27,711	<b>\$24,368</b>	2024
<a href="#">Montville Pba Local #140</a>	NJ	\$213,273	President	\$400	<b>\$328</b>	2024
<a href="#">New Jersey State Policemens 36</a>	NJ	\$237,886	President	\$2,750	<b>\$2,318</b>	2023
<a href="#">Policemen's Benevolent Association</a>	NJ	\$246,073	President	\$2,000	<b>\$1,638</b>	2024
<a href="#">The Dalles Lodge No 2075 Loyal Order Of Moose</a>	OR	\$249,125	Administrator	\$17,800	<b>\$14,769</b>	2025
<a href="#">Woodbridge Pba Local #38 Inc</a>	NJ	\$251,255	President	\$7,000	<b>\$5,901</b>	2023
<a href="#">Free And Accepted Masons Of Georgia</a>	GA	\$192,012	Secretary	\$1,010	<b>\$959</b>	2023
<a href="#">Nj State Parole Officers Pba Local #326</a>	NJ	\$260,065	President	\$2,800	<b>\$2,293</b>	2024
<a href="#">Mahwah Pba Local #143 Inc</a>	NJ	\$189,105	President	\$1,100	<b>\$900</b>	2024
<a href="#">Deborah Grand Chapter</a>	PA	\$287,063	President	\$1,000	<b>\$891</b>	2025
<a href="#">Long Branch Policemen's Benevolent</a>	NJ	\$162,945	President	\$1,400	<b>\$1,180</b>	2023
<a href="#">Free And Accepted Masons Of Ca Maya 793</a>	CA	\$156,398	Secretary	\$10,790	<b>\$8,797</b>	2023
<a href="#">Sons Of Italy In America</a>	MA	\$313,481	Trustee	\$6,500	<b>\$5,357</b>	2024
<a href="#">New Jersey Transit Police Pba</a>	NJ	\$319,188	President	\$4,046	<b>\$3,411</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH cost of living and 2023 dollars. Click any organization to verify the figure on ProPublica.

## ■ Methodology

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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 OH 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

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PEER COUNT	15 organizations. Compensation range \$328–\$24,368; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$225,094); for reference, expenses \$236,975 and assets \$198,767.
ROLE MATCH	Rodney Matney, reported title " <i>PRESTREASURE</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
OUTLIERS	2 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	100 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	100 <sup>th</sup>
Reportable pay only (column D), adjusted	100 <sup>th</sup>
All sources (D + E + F), adjusted	100 <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

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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 (Rodney Matney) 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 15 similarly situated organizations (Same NTEE sector (Y42), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,688 is reasonable (approximately the 100<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.