

Friends Of Sequoyah

Executive Director / CEO

EIN 271690761

TN · NTEE A50

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Charlie Rhodarmer, Executive Director / CEO** (\$80,421) against **every comparable organization** that fit the selection criteria — **87** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **84th** percentile of comparable organizations within the typical range

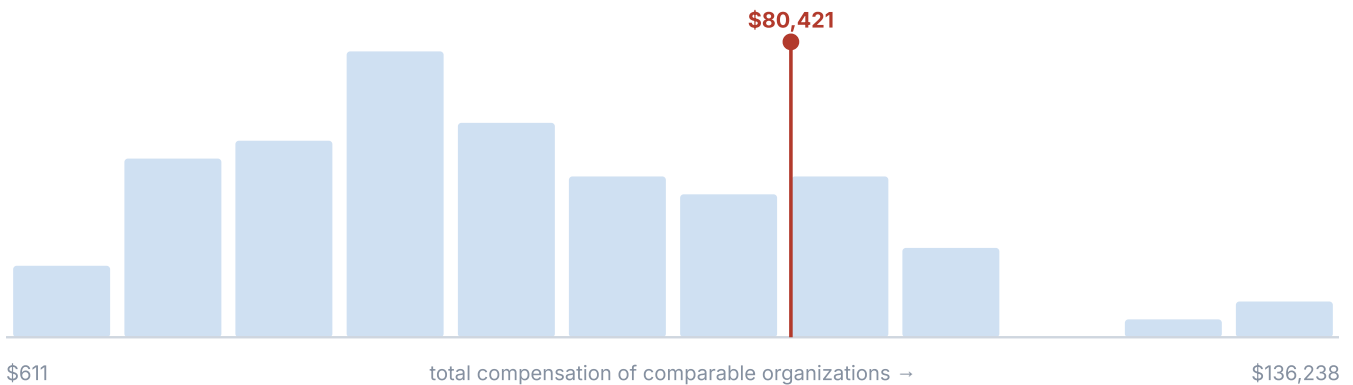
Benchmarked executive: Charlie Rhodarmer — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A50).
BUDGET	Total revenue between \$211,074 and \$472,555 — 0.67x to 1.50x the subject's \$315,037 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A50), nationwide + budget 0.67–1.5x revenue.

87 organizations qualified on sector, size, and geography → **87** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,047	\$32,666	\$49,058	\$73,049	\$86,932	\$80,421
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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 TN 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
Racing History Preservation Group	NH	\$314,527	Executive Di	\$90,881	\$79,834	2023
Colorado Ski Museum Inc	CO	\$313,822	Executive Dir.	\$126,460	\$115,360	2023
Kansas Sports Hall Of Fame	KS	\$317,157	Executive Di	\$17,500	\$17,470	2024
Channel Islands Maritime Museum Inc	CA	\$318,658	Executive Dir.	\$45,471	\$37,354	2023
Music House Museum	MI	\$319,128	Executive Di	\$47,430	\$45,238	2024
Ohio Air & Space Hall Of Fame	OH	\$309,720	Exec Director	\$36,000	\$36,275	2023
Global Village Museum Of Arts & Cul	CO	\$309,564	Executive Director	\$22,890	\$20,282	2024
Northern Rockies Heritage Center Inc	MT	\$321,457	Executive Dir.	\$62,105	\$61,861	2024
Rocky Mountain Quilt Museum	CO	\$327,608	Executive Director	\$71,500	\$65,224	2023
The Spanish Colonial Arts Society	NM	\$329,069	Executive Di	\$81,668	\$81,168	2024
Leadership Ohio	OH	\$329,681	Executive Di	\$139,128	\$136,166	2024
Sanibel Historical Museum &	FL	\$330,765	Executive Di	\$46,058	\$39,982	2024
Dennison Railroad Depot Museum Inc	OH	\$297,390	Executive Director/secretary	\$58,321	\$57,080	2024
Museum Of The Palestinian People	DC	\$333,859	Director	\$96,300	\$80,395	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ecovivarium	CA	\$294,999	Employee Representative	\$18,515	\$14,774	2024
Red Wing Collectors Society Foundation	MN	\$294,173	Museum Director	\$39,851	\$37,462	2023
Superior Public Museums	WI	\$293,842	Executive Director	\$26,640	\$25,709	2024
Edison Memorial Tower Corporation	NJ	\$293,330	Museum Direc	\$15,115	\$12,470	2024
Arkansas Sports Hall Of Fame Inc	AR	\$292,446	Executive Dir.	\$88,000	\$94,104	2023
Casey Tibbs Foundation	SD	\$292,081	Director Of Center	\$85,458	\$87,152	2024
Georgia Music Foundation Inc	GA	\$291,935	Foundation M	\$25,000	\$23,914	2023
Montana Beyond The Classroom	MT	\$289,365	Executive Director	\$53,699	\$53,488	2024
House Of Miles East St Louis	IL	\$289,128	President & Ceo	\$7,500	\$6,814	2024
Rehoboth Beach Historical Society	DE	\$288,552	Executive Director	\$62,030	\$56,124	2024
Hawaii Science And Technology	HI	\$288,167	Executive Director	\$23,350	\$20,703	2022

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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	87 organizations. Compensation range \$611–\$136,238; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$315,037); for reference, expenses \$494,107 and assets \$2,536,838. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Charlie Rhodarmer, reported title " <i>DIRECTOR</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.
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	84 th
Total compensation (D + F), as reported (no adjustments)	77 th
Reportable pay only (column D), adjusted	70 th
All sources (D + E + F), adjusted	80 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 (Charlie Rhodarmer) 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 87 similarly situated organizations (Same NTEE sector (A50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$80,421 is reasonable (approximately the 84th 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.