

# Friends Of Outdoor School

Executive Director / CEO

EIN 274657069

OR · NTEE B19

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Kim Silva, Executive Director / CEO** (\$87,493) against **every comparable organization** that fit the selection criteria — **52** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **71<sup>st</sup>** percentile of comparable organizations

within the typical range

**Benchmarked executive:** Kim Silva — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (B19).

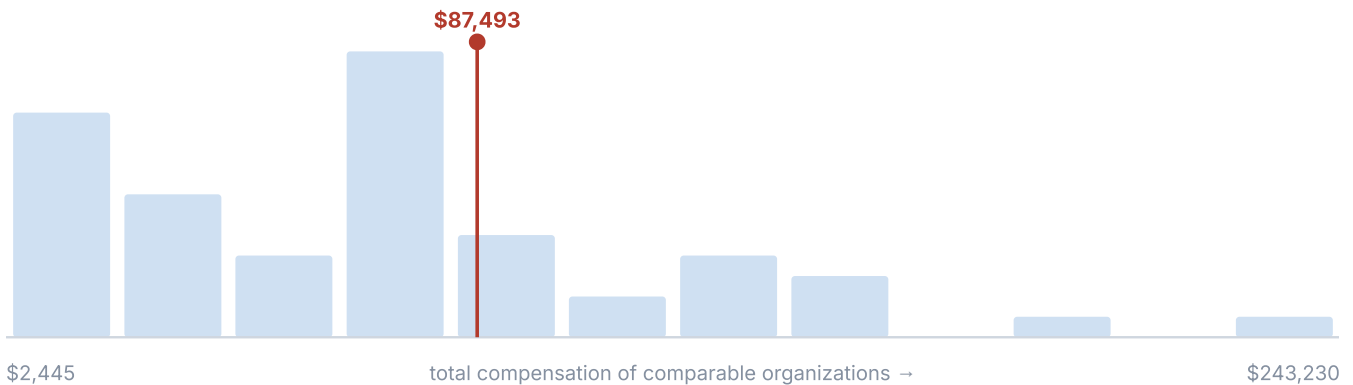
**BUDGET** Total revenue between \$247,848 and \$554,884 — 0.67x to 1.50x the subject's \$369,923 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B19), nationwide + budget 0.67–1.5x revenue.

**52** organizations qualified on sector, size, and geography

→ **52** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,766	\$23,862	\$69,366	\$93,735	\$138,139	\$87,493
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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 OR 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="#">Wfb Foundation Supporting Organization Inc</a>	WI	\$362,373	Officer	\$27,457	<b>\$30,878</b>	2024
<a href="#">Oliveseed Foundation</a>	CA	\$360,989	Founder & Executive Director	\$12,000	<b>\$11,487</b>	2023
<a href="#">Uw Wausau Campus Foundation Inc</a>	WI	\$384,566	Executive Di	\$73,310	<b>\$82,444</b>	2024
<a href="#">Guadalupe Holding Company</a>	UT	\$354,362	President Sept-june	\$34,797	<b>\$39,483</b>	2023
<a href="#">Sherlake Cultural Center</a>	IL	\$353,592	Executive Director	\$2,310	<b>\$2,445</b>	2024
<a href="#">National Coalition Of Advanced Technology Centers</a>	TX	\$352,504	Executive Director	\$168,246	<b>\$186,581</b>	2023
<a href="#">Journey Into Education &amp; Teaching Inc</a>	MA	\$389,204	President	\$60,300	<b>\$60,073</b>	2023
<a href="#">Ripple Effect Water Literacy Project</a>	LA	\$350,460	Executive Dir.	\$80,000	<b>\$97,660</b>	2023
<a href="#">Vermont Rural Education Collaborative Inc</a>	VT	\$349,613	Executive Director	\$70,323	<b>\$76,220</b>	2024
<a href="#">The Decision Education Foundation</a>	CA	\$396,347	Executive Dir.	\$155,544	<b>\$144,631</b>	2024
<a href="#">Midwest Suburban Superintendent's A</a>	IL	\$343,283	Executive Di	\$9,000	<b>\$9,528</b>	2024
<a href="#">Urban Lighthouse Ministries</a>	PA	\$399,741	Treasurer	\$7,575	<b>\$8,134</b>	2024
<a href="#">Middleton-cross Plains Area School</a>	WI	\$339,545	Executive Dir.	\$33,671	<b>\$36,890</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Cpath Community Building Group</a>	MN	\$336,113	Board Member	\$19,049	<b>\$20,269</b>	2024
<a href="#">The New American Colleges &amp; Universities</a>	OH	\$407,979	President	\$218,905	<b>\$243,230</b>	2025
<a href="#">Design Connect Create</a>	TX	\$324,740	Executive Di	\$91,854	<b>\$98,942</b>	2024
<a href="#">Real Estate Society Inc</a>	CA	\$318,110	President	\$10,720	<b>\$9,711</b>	2025
<a href="#">The Educator Collective</a>	TX	\$317,037	Executive Director	\$125,767	<b>\$135,471</b>	2024
<a href="#">Kent State University Research Corp</a>	OH	\$316,581	Presidentceboard Chair	\$20,224	<b>\$23,747</b>	2023
<a href="#">Wisconsin Automotive And Truck Education</a>	WI	\$429,207	Executive Director	\$63,858	<b>\$73,936</b>	2023
<a href="#">Satori Elementary School Inc</a>	TX	\$303,455	Executive Director	\$64,586	<b>\$67,776</b>	2025
<a href="#">Southwestern Ohio Instructional</a>	OH	\$440,077	President & Ceo	\$20,050	<b>\$22,867</b>	2024
<a href="#">New York Coalition For Healthy School</a>	NY	\$440,629	Executive Director	\$94,987	<b>\$92,427</b>	2024
<a href="#">Partners Library Action Network</a>	TX	\$293,669	Executive Director Until 3.31.23	\$28,260	<b>\$30,441</b>	2024
<a href="#">Children First Foundation</a>	AZ	\$293,527	Treasurer Until 12/1/23	\$23,078	<b>\$23,900</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	52 organizations. Compensation range \$2,445–\$243,230; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$369,923); for reference, expenses \$469,328 and assets \$1,435,847.
ROLE MATCH	Kim Silva, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	14 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	71 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	73 <sup>rd</sup>
Reportable pay only (column D), adjusted	46 <sup>th</sup>
All sources (D + E + F), adjusted	48 <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 (Kim Silva) 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 52 similarly situated organizations (Same NTEE sector (B19), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$87,493 is reasonable (approximately the 71<sup>st</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.