

# South Central Section Pga Foundation

Executive Director / CEO

EIN 300520083

OK · NTEE B82

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Brian Davis, Executive Director / CEO** (\$25,405) against **every comparable organization** that fit the selection criteria — **206** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27<sup>th</sup>** percentile of comparable organizations within the typical range

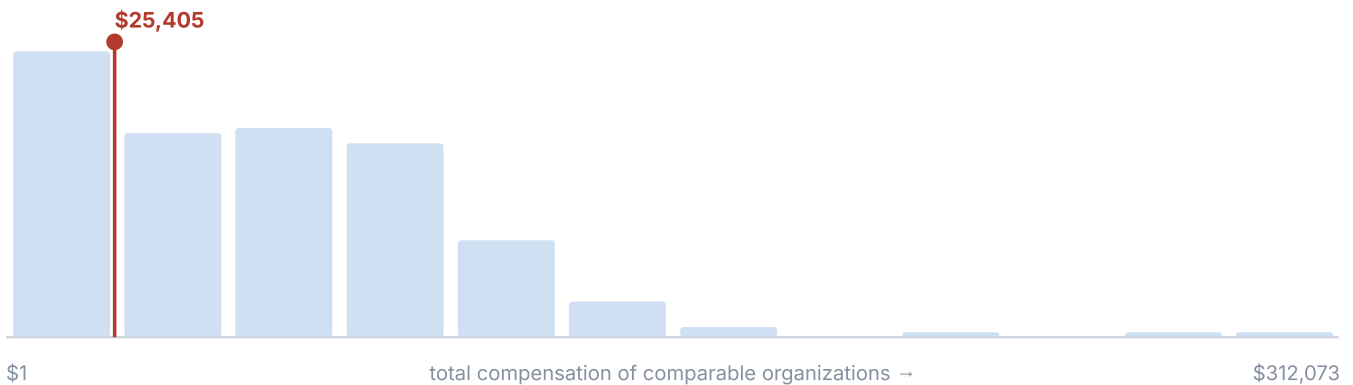
**Benchmarked executive:** Brian Davis — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B82).
BUDGET	Total revenue between \$321,579 and \$719,955 — 0.67x to 1.50x the subject's \$479,970 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B82), nationwide + budget 0.67–1.5x revenue.

**206** organizations qualified on sector, size, and geography → **206** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,881	\$23,675	\$54,678	\$87,441	\$117,425	\$25,405
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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 OK 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="#">Great Sso Inc</a>	GA	\$479,813	President	\$35,500	<b>\$33,374</b>	2023
<a href="#">Black In Ai</a>	CA	\$480,536	Ceo	\$197,918	<b>\$155,206</b>	2024
<a href="#">Ohio Restaurant Association Education</a>	OH	\$480,705	Executive Director	\$94,328	<b>\$93,411</b>	2023
<a href="#">Natural Refrigeration Foundation</a>	VA	\$482,152	liar President	\$365,313	<b>\$312,073</b>	2025
<a href="#">Imagine Scholar Inc</a>	WA	\$482,994	Executive Dir.	\$97,402	<b>\$79,195</b>	2024
<a href="#">Hispanic Heritage Scholarship Fund Inc</a>	FL	\$476,823	Executive Director	\$95,000	<b>\$81,048</b>	2024
<a href="#">Hyde Park Institute</a>	IL	\$483,854	Trustee/dire	\$148,332	<b>\$132,434</b>	2024
<a href="#">Warren Alvarado Oslo Public School Education Foundation</a>	MN	\$475,891	Chairman	\$1,200	<b>\$1,108</b>	2023
<a href="#">The Adirondack Scholar Found Inc</a>	NY	\$475,721	Executive Di	\$19,375	<b>\$15,900</b>	2024
<a href="#">Educational Foundation Of The Southeast Texas</a>	TX	\$474,724	Executive Director	\$137,774	<b>\$128,855</b>	2023
<a href="#">The Douglas And Frances Lanier Foundation Inc</a>	MS	\$486,469	President	\$15,750	<b>\$15,930</b>	2024
<a href="#">Usa Patriots Veteran Athletics</a>	FL	\$473,066	Executive Director	\$125,000	<b>\$106,643</b>	2024
<a href="#">Secu Md Foundation Inc</a>	MD	\$471,662	Executive Director	\$98,996	<b>\$84,051</b>	2024
<a href="#">222 Foundation</a>	IL	\$488,843	Executive Director	\$110,250	<b>\$101,341</b>	2023
<a href="#">Gccs Educational Foundation</a>	IN	\$470,769	Executive Director	\$83,612	<b>\$78,011</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Kiwanis Club Of Bradenton Foundation</a>	FL	\$492,276	Executive Director	\$19,454	<b>\$16,597</b>	2024
<a href="#">Center For Advancing Community</a>	RI	\$492,491	Executive Director	\$134,616	<b>\$117,225</b>	2024
<a href="#">Bright Choice Foundation</a>	TX	\$492,742	Ceo	\$62,083	<b>\$58,065</b>	2023
<a href="#">Nevada Broadcasters Foundation</a>	NV	\$465,663	Executive Di	\$22,815	<b>\$20,769</b>	2024
<a href="#">National Hook-up Of Black Womenjoliet Chapter</a>	IL	\$494,813	President	\$48,327	<b>\$43,147</b>	2024
<a href="#">Scholarship Fund For Rainier Scholars</a>	WA	\$462,794	Director Of Finance And Operations	\$132,403	<b>\$107,654</b>	2024
<a href="#">Ndoto</a>	TX	\$461,884	Executive Director	\$69,290	<b>\$62,946</b>	2024
<a href="#">Loretta K Vogt Charitable Trust</a>	WI	\$498,412	Trustee	\$38,022	<b>\$36,062</b>	2024
<a href="#">Northern California Laborers</a>	CA	\$498,744	President	\$149,680	<b>\$117,378</b>	2024
<a href="#">Michigan Association Of Broadcasters</a>	MI	\$460,934	President/ceo (Ended 4/24)	\$10,779	<b>\$10,104</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OK 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 OK 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** 206 organizations. Compensation range \$1–\$312,073; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$479,970); for reference, expenses \$461,895 and assets \$156,928.

ROLE MATCH	Brian Davis, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	46 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	27 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	25 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	81 <sup>st</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 (Brian Davis) 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 10, 2026, comparing compensation against 206 similarly situated organizations (Same NTEE sector (B82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$25,405 is reasonable (approximately the 27<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 10, 2026.