

White Oak Athletic Club

Executive Director / CEO

EIN 310823030
OH · NTEE O20Z
FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Brian Freese, Executive Director / CEO** (\$5,800) against **every comparable organization** that fit the selection criteria — **80** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 8th percentile of comparable organizations

below the typical range for comparable organizations

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

How comparable organizations were selected

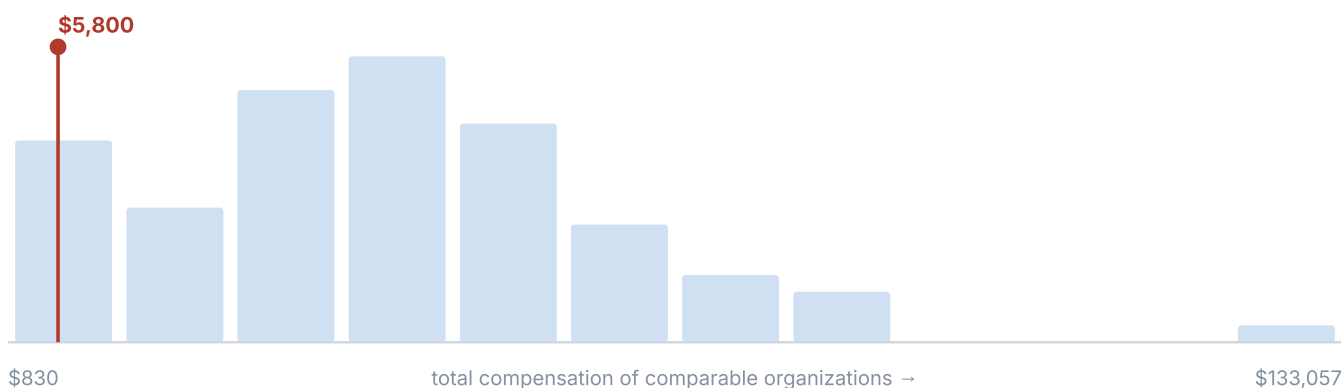
SECTOR Organizations sharing the subject's NTEE classification (O20Z).

BUDGET Total revenue between \$158,580 and \$355,032 — 0.67x to 1.50x the subject's \$236,688 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (O20), nationwide + budget 0.67–1.5x revenue.

80 organizations qualified on sector, size, and geography → **80** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,289

\$21,731

\$37,460

\$49,651

\$66,712

\$5,800



■ 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
Youth & Families Determined To Succeed	MN	\$236,743	Executive Director	\$12,000	\$11,195	2023
Fulton County Youth Center Inc	IN	\$234,351	Executive Dir.	\$24,760	\$24,653	2023
Lindenhurst Youth Services Board Inc	NY	\$233,314	Director	\$42,760	\$35,434	2024
Center For Restorative Practice	CA	\$232,767	Executive Director	\$98,098	\$79,977	2023
Rocksolid Community Teen Center	WA	\$240,936	Executive Dir.	\$70,000	\$55,992	2025
The Degood Foundation	VA	\$241,261	Executive Director	\$9,419	\$8,340	2024
Reb Sports Academy Inc	OH	\$242,165	Director	\$4,125	\$4,125	2023
Teen Center Usa	CA	\$242,595	Executive Director	\$54,080	\$44,090	2023
Buffalo Cove Outdoor Education Center Inc	NC	\$229,976	Executive Director	\$63,462	\$60,134	2024
The Zone Afterschool Program	NE	\$229,855	Executive Dir.	\$65,416	\$62,860	2025
Tribe- Seminole Heights Inc	FL	\$229,675	Director	\$42,000	\$38,780	2022
Streets 517 Ministries	MI	\$229,470	Executive Di	\$46,542	\$45,356	2023
Crystal Lake Teen Center	IL	\$244,067	President And Executive Director	\$1,500	\$1,352	2024
Premier Athletics For Youth Development	MI	\$245,424	Director	\$30,800	\$29,154	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Blackfoot Community Center	ID	\$245,899	Executive Dir.	\$51,241	\$51,465	2023
Hilliard High School Hockey Club	OH	\$250,149	Director Of	\$12,282	\$11,622	2025
Excellence & Ambition Inc	MD	\$252,294	Executive Director	\$39,434	\$33,810	2024
Ymca Woodson Park Qalibc Inc	GA	\$220,494	Chief Executive Officer	\$36,068	\$34,240	2023
Pal Of Cape Cod Inc	MA	\$254,633	Treasurer/secretary	\$1,200	\$1,018	2023
Missionfit	MD	\$255,682	Executive Director	\$85,000	\$72,876	2024
Harlan Christian Youth Center Inc	IN	\$211,807	President	\$56,692	\$54,827	2024
Troy Youth Association Inc	NY	\$210,151	Executive Direc	\$27,520	\$23,479	2023
Project Whitefish Kids Inc	MT	\$263,601	Executive Dir.	\$15,000	\$14,828	2024
Boys And Girls Club Of Pleasants Co	WV	\$209,604	Executive Director	\$51,876	\$53,031	2023
Loaves And Fishes Ministry Inc	NC	\$208,558	Executive Director	\$48,960	\$46,393	2024

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

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.

■ Sample, role match & sensitivity

PEER COUNT **80** organizations. Compensation range \$830–\$133,057; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$236,688); for reference, expenses \$278,958 and assets \$673,907.
ROLE MATCH	Brian Freese, reported title " <i>TREASURER</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	2 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	8 th
Total compensation (D + F), as reported (no adjustments)	8 th
Reportable pay only (column D), adjusted	10 th
All sources (D + E + F), adjusted	8 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 (Brian Freese) 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 80 similarly situated organizations (Same NTEE sector (O20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,800 is reasonable (approximately the 8th 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.