

Mid-ohio Youth Mentoring

Executive Director / CEO

EIN 341877332

OH · NTEE O31

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **James R Nicholson, Executive Director / CEO** (\$65,069) against **every comparable organization** that fit the selection criteria — **926** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68th** percentile of comparable organizations within the typical range

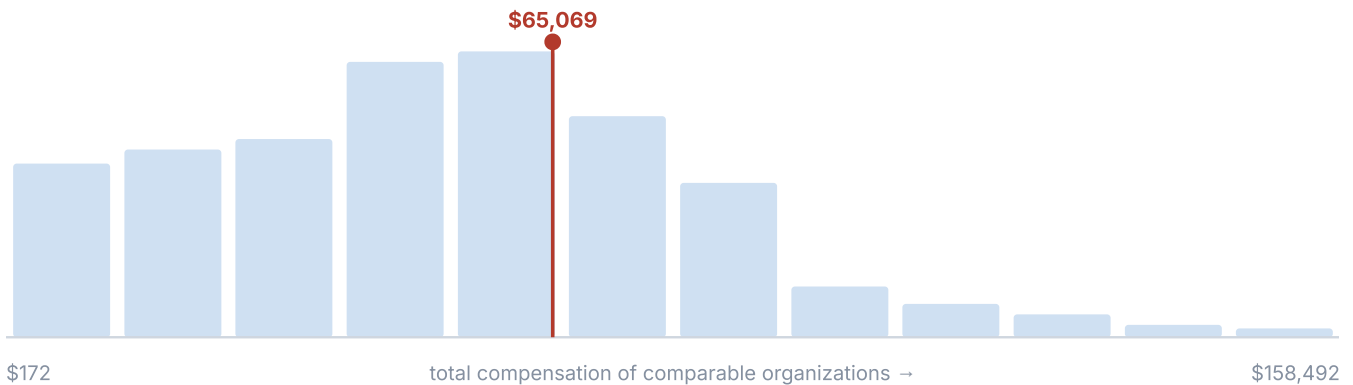
Benchmarked executive: James R Nicholson — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O31).
BUDGET	Total revenue between \$219,708 and \$491,884 — 0.67x to 1.50x the subject's \$327,923 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (O), nationwide + budget 0.67–1.5x revenue.

926 organizations qualified on sector, size, and geography → **926** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,634	\$29,897	\$52,082	\$71,236	\$88,320	\$65,069
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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
Chicago Mobile Makers	IL	\$327,876	Executive Director	\$114,444	\$106,228	2024
Girls On The Run Rhode Island	RI	\$327,669	Executive Dir.	\$60,674	\$53,514	2025
Crested Butte Development Team	CO	\$327,642	Director	\$34,000	\$31,690	2023
Camp Claire Inc	CT	\$327,605	Camp Co-director	\$8,000	\$7,291	2023
Cherokee Focus Inc	GA	\$327,594	Ceo And Ex D	\$102,921	\$100,592	2023
Life Skills Foundation	NC	\$327,556	Executive Director	\$48,717	\$47,526	2024
The Vault Community Center	IL	\$328,320	Executive Dir.	\$40,100	\$38,320	2023
Peruvian Hearts	CO	\$328,418	Executive Director	\$65,000	\$60,584	2023
Think Make Live Youth	OH	\$327,001	Chair	\$19,950	\$19,950	2024
Langley Park Boys & Girls Club Inc	MD	\$326,782	Director	\$10,000	\$8,599	2025
Big Brothers Big Sisters Of The	MD	\$326,665	Executive Di	\$76,678	\$67,683	2024
The Cricket Center Inc	MD	\$326,659	Executive Director	\$65,000	\$57,375	2024
Southern Rhode Island Youth Hockey Association	RI	\$329,401	Director	\$15,400	\$13,583	2025
San Miguel Mentoring Program	CO	\$329,675	Executive Di	\$93,170	\$84,349	2024
Dunedin Stirling Soccer Club	FL	\$330,150	Academy Director	\$15,000	\$13,697	2023
Will Work For Kids Nonprofit Group Inc	FL	\$325,436	Director	\$11,253	\$9,981	2024
Kim's Open Door Inc	FL	\$330,616	President	\$93,500	\$85,380	2023
Springfield Pride Parade	MA	\$325,112	Ceo	\$5,000	\$4,133	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Mel's Academy Inc	IN	\$324,994	President/ceo	\$11,152	\$11,104	2024
Crook County Kids Inc	OR	\$324,981	Executive Director	\$56,069	\$49,161	2024
You Can Mentor Inc	TX	\$331,294	Executive Dir.	\$157,000	\$148,278	2024
Hershey Jr Bears Inc	PA	\$331,336	Director Of Operations, Tr	\$25,240	\$23,764	2024
Shape Nw Inc	WA	\$324,380	President	\$32,000	\$28,991	2022
Alma Domestic Violence Foundation Inc	GA	\$331,859	Founder Ceo	\$100,000	\$101,744	2022
Clemson Area Classical Academy	SC	\$323,720	Executive Director	\$12,585	\$12,077	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 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 926 organizations. Compensation range \$172–\$158,492; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$327,923); for reference, expenses \$255,813 and assets \$414,989.

ROLE MATCH James R Nicholson, reported title "*EXECUTIVE DI*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 41 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 12 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	68 th
Total compensation (D + F), as reported (no adjustments)	61 st
Reportable pay only (column D), adjusted	70 th
All sources (D + E + F), adjusted	64 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 (James R Nicholson) 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 926 similarly situated organizations (Same NTEE major group (O), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,069 is reasonable (approximately the 68th 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.