

Family And Community Services Of

Executive Director / CEO

EIN 341912172

OH · NTEE P200

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Martha Leake, Executive Director / CEO** (\$2,132) against **every comparable organization** that fit the selection criteria — **36** 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: Martha Leake — reported title "EXEC DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (P200).

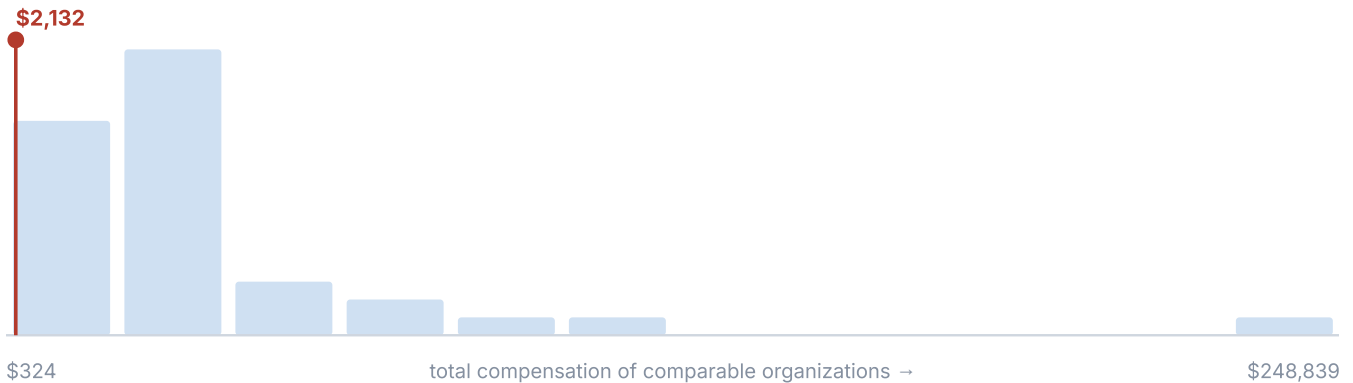
BUDGET Total revenue between \$27,646 and \$61,894 — 0.67x to 1.50x the subject's \$41,263 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P20), nationwide + budget 0.67–1.5x revenue.

36 organizations qualified on sector, size, and geography

→ **36** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$324

total compensation of comparable organizations →

\$248,839

\$4,297

\$14,714

\$25,089

\$39,659

\$73,908

\$2,132



■ 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
Center For Justice & Freedom Inc	NY	\$40,462	President	\$291,667	\$248,839	2024
Altruistry Foundation Inc	FL	\$40,173	Executive Director / Secretary	\$96,000	\$85,148	2024
Illinois Masonic Outreach Services	IL	\$43,260	Grand Secretary	\$8,542	\$7,929	2024
Athletes Services Network America	TX	\$39,192	Commissioner	\$25,200	\$23,800	2024
Friendship First Inc	NY	\$43,429	Executive Director	\$38,992	\$34,249	2023
Vocal-ny Action Fund Inc	NY	\$38,650	Co-executive Director	\$43,682	\$38,368	2023
Friends Of Abilities First	MO	\$37,795	Executive Di	\$35,133	\$35,133	2024
Fort Wayne Rescue Mission	IN	\$37,564	Former Ceo	\$40,226	\$40,051	2024
The Hub Resource Center Inc	TX	\$45,439	President & Sec	\$16,486	\$16,030	2023
Justice Compassion And Hope	OR	\$47,319	President	\$369	\$324	2024
Minorities For Equality In Employment Education Liberty And Justice	TX	\$47,711	Executive Director	\$45,850	\$44,582	2023
East Savannah United Inc	GA	\$49,030	Executive Di	\$81,477	\$79,633	2023
Hope For Widows	TX	\$49,108	President	\$6,000	\$5,667	2024
Bring It Home Florida Inc	FL	\$50,995	Director	\$29,615	\$26,267	2024
Mountain Lake Services Foundation	NY	\$51,373	Executive Dir.	\$27,595	\$23,543	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Mckenzie Community Develoment Corporation	OR	\$31,093	Executive Director	\$40,000	\$36,107	2023
Lutheran Mission Society San Diego	CA	\$30,915	Missionary Director	\$135,418	\$113,664	2023
Mobc-boscobel Inc	TN	\$29,154	Secretary	\$16,502	\$16,860	2023
Conversations To Remember	NJ	\$53,528	Executive Director	\$60,000	\$50,579	2024
Kelly Apartments Inc	MN	\$53,979	Chief Executive Officer	\$8,191	\$7,867	2023
Nature Ninos	NM	\$28,011	President	\$10,600	\$10,764	2024
Rising Above Bakery Inc	NJ	\$55,927	President	\$67,750	\$57,112	2024
Highlawn Community Alliance Inc	WV	\$56,000	Former Executive Director 7/23-3/24	\$38,667	\$39,528	2024
New Each Morning	OR	\$56,206	Executive Di	\$8,800	\$7,716	2024
Loaves & Fishes Warming Center	NY	\$56,416	Vice President / Director Of Operations	\$30,417	\$26,717	2023

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 **36** organizations. Compensation range \$324–\$248,839; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$41,263); for reference, expenses \$42,576 and assets \$29,801.

ROLE MATCH	Martha Leake, reported title "EXEC DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	12 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	8 th
Total compensation (D + F), as reported (no adjustments)	8 th
Reportable pay only (column D), adjusted	31 st
All sources (D + E + F), adjusted	6 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 (Martha Leake) 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 36 similarly situated organizations (Same NTEE sector (P20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,132 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.