

Osceola County 4-h & Ffa Fair

Executive Director / CEO

EIN 382471005
 MI · NTEE O52
 FY ending 2024-09-30
 June 9, 2026

This analysis benchmarks the total compensation of **Cheryl Sherman, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **313** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **17th** percentile of comparable organizations below the typical range for comparable organizations

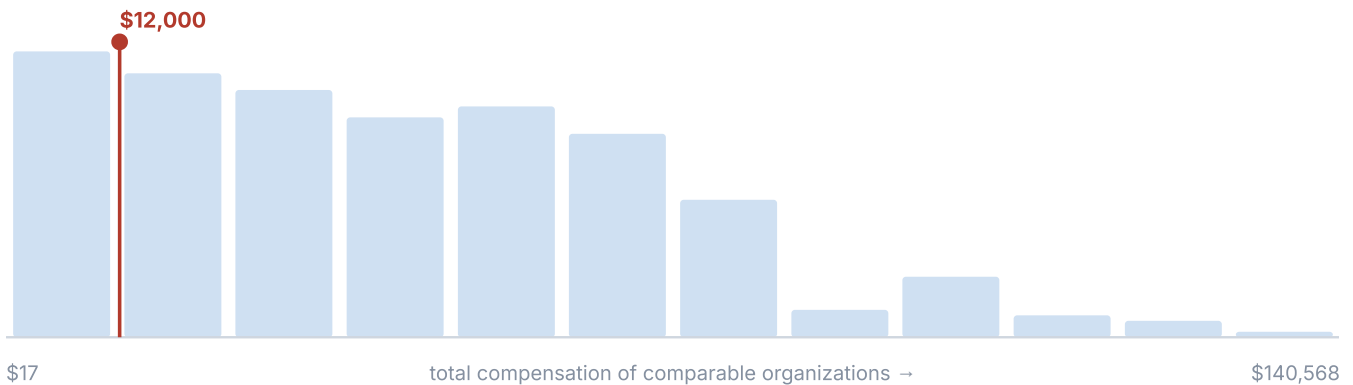
Benchmarked executive: Cheryl Sherman — reported title “EX. SECRETAR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O52).
BUDGET	Total revenue between \$98,414 and \$220,330 — 0.67x to 1.50x the subject's \$146,887 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (O), nationwide + budget 0.67–1.5x revenue.

313 organizations qualified on sector, size, and geography → **313** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,566	\$19,153	\$40,575	\$61,965	\$76,146	\$12,000
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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 MI 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
Coalition Of Care Greater Cincinnati	OH	\$146,891	Co Executive Director	\$67,500	\$69,265	2024
Brimhall Family Foundation	AZ	\$147,083	President	\$12,600	\$11,740	2024
Wartime Fitness Warriors	VA	\$147,131	President	\$43,375	\$40,575	2024
Girl Scout Council 194 Foundation	RI	\$148,076	Ceo	\$23,144	\$21,501	2024
Sigma Delta Pi	SC	\$148,133	Executive Di	\$7,792	\$7,876	2024
Elevate St Louis	MO	\$148,546	Ex Officio	\$92,717	\$97,952	2023
Boys & Girls Clubs Of Greater	TX	\$145,028	Ceo & President	\$30,884	\$30,815	2023
Brown Girls Code	GA	\$149,010	Founder & Ceo	\$65,000	\$65,190	2023
Juvenile Education & Awareness Project	NJ	\$149,054	Ceo	\$3,120	\$2,699	2024
Vallejo Police Activities League Inc	CA	\$149,303	Executive Director	\$9,600	\$8,031	2024
The Playmakers Organization Inc	CA	\$150,381	Executive Dir.	\$49,500	\$41,411	2024
Suburban Balance	MO	\$150,874	President & Ceo	\$62,000	\$63,621	2024
The Coleman A Young Ii Educational	MI	\$151,621	Donor Relations Mgr	\$13,900	\$14,311	2023
Youth Opportunity Foundation Inc	IN	\$151,861	Ceo	\$63,581	\$64,960	2024
Camp Compass Inc	PA	\$141,552	President	\$19,500	\$19,397	2023
Wethrive Inc	MA	\$141,550	Director	\$90,000	\$78,355	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Base Camp Urban Outreach	MI	\$141,067	Executive Di	\$44,584	\$45,901	2023
Friends Of Children Of Walla Walla	WA	\$152,947	Former Executive Director	\$60,000	\$50,702	2025
Abilities Movement Inc	NY	\$153,057	Executive Director	\$68,840	\$58,714	2025
Bankhead Boys Association Inc	GA	\$140,660	Executive Director	\$38,539	\$38,651	2023
Laurel Highlands	PA	\$153,517	President/tr	\$5,834	\$5,637	2024
West Texas United Soccer Club	TX	\$140,157	Treasurer	\$18,400	\$17,373	2025
Sports Academy Of Idaho	ID	\$140,071	Co-president	\$19,200	\$20,373	2023
Released Time Christian Education	CA	\$139,984	Executive Dir.	\$12,000	\$10,039	2024
All Consuming Fire Ministries Inc	TX	\$139,569	President	\$42,000	\$41,906	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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 313 organizations. Compensation range \$17–\$140,568; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$146,887); for reference, expenses \$238,121 and assets \$2,175,960. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Cheryl Sherman, reported title "EX. SECRETAR", 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	19 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	17 th
Total compensation (D + F), as reported (no adjustments)	16 th
Reportable pay only (column D), adjusted	22 nd
All sources (D + E + F), adjusted	16 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 (Cheryl Sherman) 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 313 similarly situated organizations (Same NTEE major group (O), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 17th 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.