PeerBasis

COMPENSATION COMPARABILITY DETERMINATION

Sterling Heights Area Community

Executive Director / CEO

EIN **383004613**
MI · NTEE T31
FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Karl Oskoian, Executive Director / CEO** ($35,625) against **every comparable organization** that fit the selection criteria — **20** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 75th percentile of comparable organizations

within the typical range

> **Benchmarked executive:** Karl Oskoian — 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 (T31).
BUDGET	Total revenue between $61,197 and $137,008 — 0.67× to 1.50× the subject's $91,339 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T31), nationwide + budget 0.67–1.5× revenue.

20 organizations qualified on sector, size, and geography → **20** within the band form the benchmarked peer set.

Distribution of comparable compensation

$2,326 — total compensation of comparable organizations → — $146,730

$6,666	$10,708	$28,690	$34,620	$60,465	$35,625

10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 75TH

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
Baraga County Community Foundation	MI	$90,676	Executive Director	$38,998	**$38,998**	2024
Allen Morris Charitable Foundation	GA	$92,690	Trustee	$29,331	**$28,573**	2024
The Foundation Of The Broome-tioga	NY	$82,492	Chief Executive Officer	$35,005	**$30,646**	2024
Caldwell County Community Services Foundation	TX	$100,475	President	$77,275	**$74,890**	2024
Jewish Family & Children's Services Of	NJ	$81,731	Ceo	$68,048	**$58,862**	2024
Calvin Community Foundation	IA	$79,743	Ceo	$10,541	**$11,182**	2024
Jobs For Humanity Inc	FL	$76,980	President & Ceo	$31,651	**$28,807**	2024
S8 Impact Foundation	GA	$75,796	Trustee	$34,041	**$33,161**	2024
Memphis-plough Community Foundation	TN	$74,310	President	$50,479	**$50,082**	2025
Baltimore City Community College	MD	$72,950	Controller	$157,347	**$146,730**	2023
Isa Foundation	PA	$69,832	Exec Director	$11,312	**$10,647**	2025
The Good Fight Foundation Inc	LA	$69,239	Vp / Treasur	$30,000	**$32,950**	2023
Partnersfinancial Charitable Foundation	TX	$114,298	Executive Director	$24,000	**$23,259**	2024
Emily's Power For A Cure	TN	$115,319	President	$29,320	**$30,741**	2023
Eastside Area Community Foundation	IN	$66,933	Executive Di	$10,500	**$10,728**	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Asbury Park Foundation Inc	KS	$66,371	Chief Executive Officer	$12,600	**$13,577**	2023
The Greater Baltimore Board Of Realtors Charitable Foundation Inc	MD	$117,273	Trustee	$10,933	**$9,647**	2025
Sutton County Community Trust	TX	$62,697	Trustee	$2,400	**$2,326**	2024
Walker Area Community Foundation	MN	$121,987	Board Chair	$3,600	**$3,548**	2023
Yafa American Community Center	NY	$136,852	Key Employee	$8,010	**$7,012**	2024

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	**20** organizations. Compensation range $2,326–$146,730; filing years 2023–2025.
SIZE BASIS	Matched on total revenue ($91,339); for reference, expenses $78,639 and assets $1,730,017.
ROLE MATCH	Karl Oskoian, reported title *"EXECUTIVE DI"*, benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	**75th**
Total compensation (D + F), as reported (no adjustments)	**75th**
Reportable pay only (column D), adjusted	**85th**
All sources (D + E + F), adjusted	**45th**

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 (Karl Oskoian) 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 20 similarly situated organizations (Same NTEE sector (T31), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of $35,625 is reasonable (approximately the 75th 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.