

Birmingham Bloomfield

Executive Director / CEO

EIN 383269789

MI · NTEE S80

FY ending 2024-09-30

June 13, 2026

This analysis benchmarks the total compensation of **Carol Mastroianni, Executive Director / CEO** (\$101,606) against **every comparable organization** that fit the selection criteria — **77** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 91st percentile of comparable organizations

above the 90th percentile — board review recommended

Benchmarked executive: Carol Mastroianni — 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 (S80).

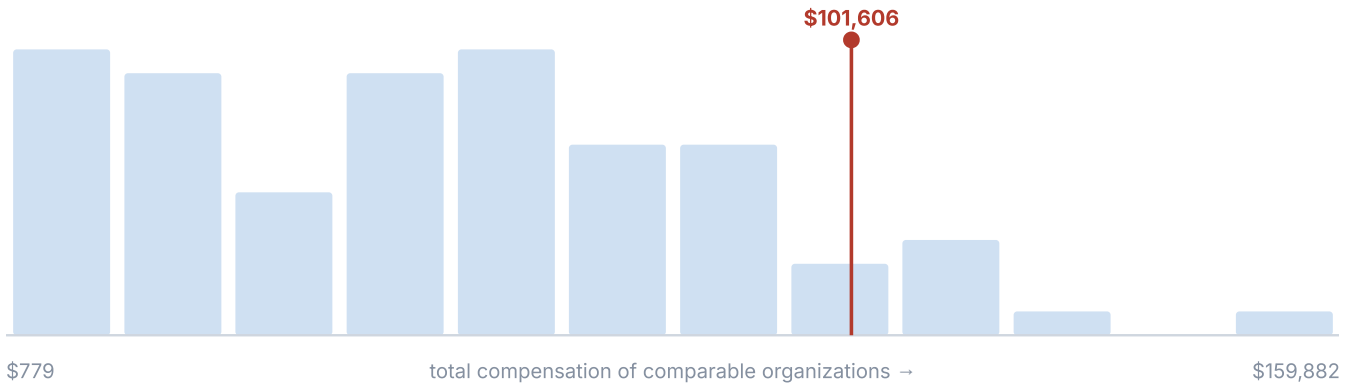
BUDGET Total revenue between \$199,494 and \$446,629 — 0.67x to 1.50x the subject's \$297,753 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (S80), nationwide + budget 0.67–1.5x revenue.

77 organizations qualified on sector, size, and geography

→ **77** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,397

\$24,300

\$52,515

\$76,655

\$98,012

\$101,606



● 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
Families First Of Monroe County Inc	WI	\$296,528	Executive Director	\$54,765	\$57,049	2023
Hillsboro Economic Development Corp	ND	\$295,915	Business Manager	\$8,093	\$8,859	2023
Spectrum Of Findlay Inc	OH	\$294,496	Executive Di	\$13,750	\$14,526	2023
Volunteer Center Of The Lehigh Valley	PA	\$294,103	Ceo	\$78,409	\$75,755	2024
Most Worshipful Prince Hall Grand Lodge Of Tn	TN	\$292,452	Grand Master	\$12,000	\$12,221	2024
Mining The Truth	TX	\$304,304	President	\$90,000	\$87,222	2024
Kumu Kahua Theatre Inc	HI	\$305,302	Managing Dir	\$73,780	\$63,997	2024
Send Musicians To Prison	TN	\$306,358	President	\$68,100	\$71,400	2023
Neighbors Plus	MI	\$309,345	Exec Dir	\$51,008	\$52,515	2023
The Lutheran Service Society Of New York	NY	\$285,829	Executive Director	\$71,926	\$64,828	2023
Mcleod Alliance	MN	\$285,813	Director	\$66,511	\$63,672	2024
Sporting Clays For Charity Inc	NJ	\$310,030	Treasurer	\$875	\$779	2023
Open Arms Rape Crisis Center & Lgbt Services	TX	\$284,932	Executive Director	\$64,126	\$63,982	2023
Gentlemens League	TN	\$310,707	Executive Director	\$9,305	\$9,756	2023
Greater Cheyenne Foundation	WY	\$284,004	Secretary	\$47,245	\$49,014	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Columbus Rotary Foundation Inc	OH	\$283,453	Secretary	\$1,438	\$1,519	2023
Professional Firefighters Of Lake County Local 3990	FL	\$313,013	President	\$16,817	\$15,306	2024
Onewirginia2021 Foundation	VA	\$281,741	Executive Di	\$95,833	\$89,647	2024
Friends Of The Trail	WA	\$281,741	President, Executive Director, Director	\$101,285	\$85,590	2025
Community Services Agency Of The	DC	\$276,632	Executive Director Thru March 2024	\$112,909	\$95,993	2024
New York Credit Union Foundation	NY	\$321,776	President / Ceo	\$4,771	\$4,177	2024
Senior Center Of Langlade County In	WI	\$270,449	Program Director	\$33,991	\$35,408	2023
North Carolinas Eastern Alliance	NC	\$270,119	President/ceo	\$3,000	\$3,092	2023
Florida District Of Kiwanis	FL	\$326,209	Secretary/executive Direct	\$76,350	\$69,490	2024
Coastal Communities Family Success	NJ	\$267,798	Executive Director	\$75,000	\$66,792	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	77 organizations. Compensation range \$779–\$159,882; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$297,753); for reference, expenses \$276,437 and assets \$141,957.
ROLE MATCH	Carol Mastroianni, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	7 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	91 st
Total compensation (D + F), as reported (no adjustments)	88 th
Reportable pay only (column D), adjusted	95 th
All sources (D + E + F), adjusted	84 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 (Carol Mastroianni) 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 13, 2026, comparing compensation against 77 similarly situated organizations (Same NTEE sector (S80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$101,606 is reasonable (approximately the 91st 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 13, 2026.