

Sarasota University

Executive Director / CEO

EIN 460764321
 FL · NTEE B50
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Michael Levens, Executive Director / CEO** (\$27,000) against **every comparable organization** that fit the selection criteria — **670** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **41st** percentile of comparable organizations

within the typical range

Benchmarked executive: Michael Levens — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B50).
BUDGET	Total revenue between \$78,920 and \$176,688 — 0.67x to 1.50x the subject's \$117,792 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

670 organizations qualified on sector, size, and geography → **670** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,774	\$15,253	\$33,914	\$58,446	\$85,643	\$27,000
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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 FL 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
Alumni Association Of The	DC	\$117,622	Executive Director	\$40,204	\$38,665	2023
Liberty University Foundation	VA	\$118,139	Director/president	\$17,026	\$18,016	2023
Trinity Classical Christian Academy	WA	\$116,920	Director	\$31,847	\$30,351	2024
Hope United Inc	OK	\$118,852	Executive Director	\$48,383	\$58,387	2023
Little Shepherd Preschool The	RI	\$118,895	Director	\$32,400	\$34,048	2023
Association Of Internet Researchers	IL	\$118,897	Associate Coordinator	\$13,328	\$13,948	2024
Golden Ciphers	OH	\$116,132	Executive Director	\$33,120	\$37,341	2024
Council On Youth Programs For	NY	\$119,498	President/treas./director	\$37,449	\$36,022	2024
Healing Vine Harbor Inc	NC	\$119,646	Executive Director	\$53,192	\$60,233	2023
Capitan Public Library Volunteer	NM	\$119,679	Treasurer	\$2,492	\$2,853	2024
Marietta Johnson School Of Organic	AL	\$115,900	Board Member	\$10,900	\$12,535	2024
Tri It For Life	NC	\$119,808	Executive Director	\$23,450	\$25,793	2024
Sustained Leaders	TX	\$115,736	Ceo	\$15,305	\$15,876	2025
William Paterson University Of	NJ	\$119,945	Executive Director	\$48,380	\$47,339	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nw Laborers United Training Center	WA	\$120,000	President	\$90,957	\$86,686	2024
Kipp Dc Supporting Corp	DC	\$115,564	President, Kipp Dc Pcs (Eff 8/2022)	\$5,754	\$5,534	2023
Blue Grass Resource Center	VA	\$120,150	Executive Director	\$26,302	\$27,033	2024
Nevada Christian Institute	NV	\$115,276	Secretary	\$10,500	\$11,204	2024
Sierra Stem	CA	\$120,511	Education Director	\$21,812	\$20,049	2024
Georgia College & State University	GA	\$120,519	Executive Director, Ex-officio Gcsu	\$5,946	\$6,364	2024
Fulton Public Schools Foundation	MO	\$120,573	Executive Di	\$18,000	\$20,294	2024
Jitegemee Inc	MA	\$114,999	Director	\$29,852	\$29,399	2023
Aliveo Learning Center Inc	MN	\$114,928	Asst Gmg Mgr/director	\$33,390	\$36,158	2023
Hoover City Schools Foundation	AL	\$114,734	Executive Director	\$22,663	\$26,832	2023
California Reading Association	CA	\$114,669	Admin Assistant	\$16,546	\$15,658	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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	670 organizations. Compensation range \$1–\$469,728; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$117,792); for reference, expenses \$161,814 and assets \$167,501.
ROLE MATCH	Michael Levens, reported title "PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	161 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	33 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	41 st
Total compensation (D + F), as reported (no adjustments)	43 rd
Reportable pay only (column D), adjusted	56 th
All sources (D + E + F), adjusted	33 rd

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 (Michael Levens) 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 670 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$27,000 is reasonable (approximately the 41st 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.