

North Manatee Soccer Club

Executive Director / CEO

EIN 474656071
 FL · NTEE O99
 FY ending 2025-05-31
 June 9, 2026

This analysis benchmarks the total compensation of **Matthew Smither, Executive Director / CEO** (\$22,000) against **every comparable organization** that fit the selection criteria — **74** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19th** percentile of comparable organizations below the typical range for comparable organizations

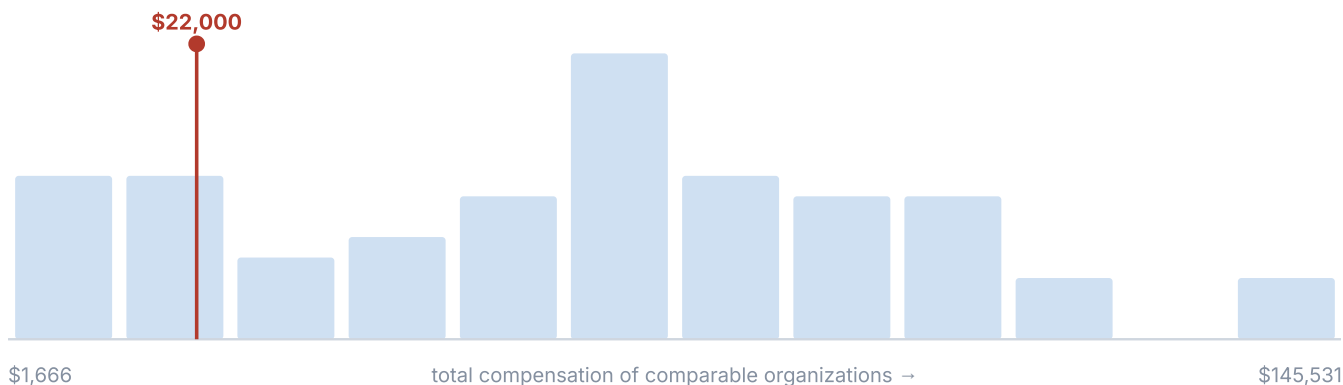
Benchmarked executive: Matthew Smither — reported title “General Manager”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O99).
BUDGET	Total revenue between \$308,187 and \$689,973 — 0.67x to 1.50x the subject's \$459,982 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O99), nationwide + budget 0.67–1.5x revenue.

74 organizations qualified on sector, size, and geography → **74** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,061	\$31,510	\$67,486	\$86,336	\$102,783	\$22,000
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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
Future Urban Leaders	WI	\$459,581	Executiver Director - Current	\$96,519	\$110,140	2024
Methow Valley Nordic Ski Educational Foundation	WA	\$458,321	Executive Director	\$28,123	\$26,802	2025
Harvest Foundation Inc	MO	\$458,249	President	\$1,440	\$1,666	2024
Njsa Inc	CT	\$448,996	Director	\$16,000	\$15,969	2025
Hillside Connection	CO	\$473,882	Founder	\$64,581	\$67,663	2024
Rise Up For Youth Inc	KS	\$440,519	Executive Di	\$78,123	\$92,219	2024
Projectivity Group Inc	NY	\$440,425	Executive Director	\$42,692	\$42,152	2024
True North Youth Program	CO	\$480,090	Executive Director	\$90,815	\$95,149	2024
Jeremiah Foundation Inc	VA	\$486,306	Executive Dir	\$66,371	\$70,021	2024
Team Wilderness Inc	NJ	\$486,965	Executive Dir.	\$82,308	\$80,297	2024
Island Waldorf Community Inc	MA	\$487,149	Director & Teacher	\$14,975	\$15,138	2023
Cochise Christian School Tuition Organization Inc	AZ	\$432,094	Director	\$55,132	\$57,934	2024
Therapeutic Ranch For Animals And Kids	AZ	\$488,233	Executive Director	\$76,369	\$80,251	2024
The Elm Project	CT	\$429,437	Executive Director	\$89,040	\$91,220	2024
Children's Services Council Of	FL	\$492,184	Executive Director/ceo	\$83,962	\$86,184	2024
Youth Fund Of Southern California	CA	\$492,806	Trustee	\$30,000	\$28,305	2024
The Bottomless Toy Chest Inc	MI	\$494,488	Executive Di	\$21,539	\$24,292	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Carolina Winter Ensemble Association Inc	SC	\$423,236	President	\$7,903	\$9,275	2023
Youth In Focus	WA	\$506,902	Executive Dir.	\$113,765	\$111,291	2024
Montanova Stables Foundation	VA	\$507,291	President	\$36,400	\$39,537	2023
Girls At Work Inc	NH	\$509,793	Executive Director	\$83,167	\$86,387	2023
Nubability Athletics Foundation	IL	\$514,063	President	\$56,123	\$60,287	2024
Actup Theater Inc	CT	\$405,607	Executive Director	\$132,805	\$140,074	2023
Big Brothers Big Sisters Of Central	MO	\$514,907	Executive Di	\$86,852	\$100,512	2024
Restore Assemble Produce	WA	\$403,672	Executive Director	\$78,500	\$76,793	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL cost of living and 2025 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	74 organizations. Compensation range \$1,666–\$145,531; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$459,982); for reference, expenses \$459,755 and assets \$10,619.
ROLE MATCH	Matthew Smither, reported title <i>"General Manager"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	19 th
Total compensation (D + F), as reported (no adjustments)	22 nd
Reportable pay only (column D), adjusted	12 th
All sources (D + E + F), adjusted	18 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 (Matthew Smither) 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 74 similarly situated organizations (Same NTEE sector (O99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,000 is reasonable (approximately the 19th 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.