

Independent Order Of Oddfellows

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Leonard Bolton, Executive Director / CEO** (\$15,000) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **7th** percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Leonard Bolton — reported title “Exec Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (O50).

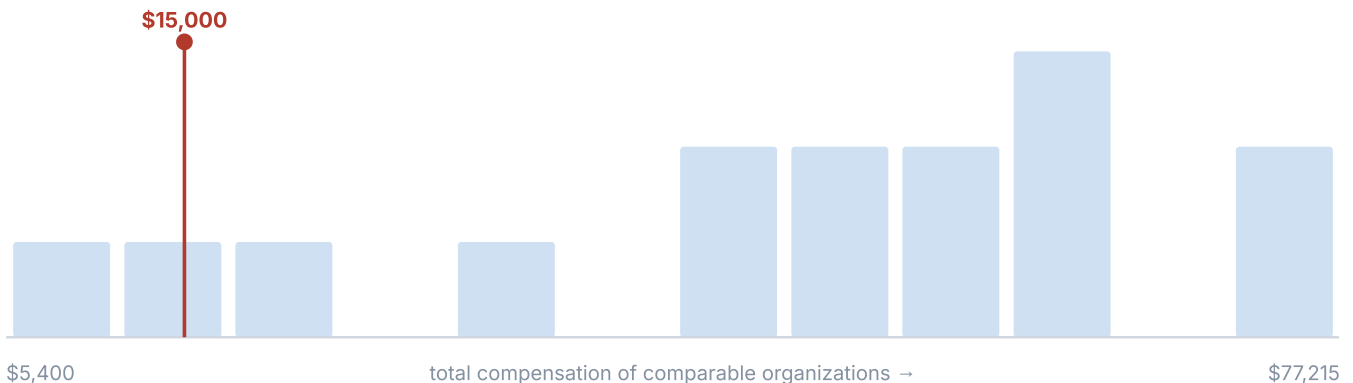
BUDGET Total revenue between \$179,702 and \$402,319 — 0.67x to 1.50x the subject's \$268,213 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (O50) + NC + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography

→ **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,157

\$37,537

\$53,237

\$61,144

\$71,322

\$15,000



■ 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 NC 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
The Children's Playhouse Inc	NC	\$285,287	Executive Director	\$66,118	\$64,414	2025
Musicworks Inc	NC	\$251,076	Program Director	\$62,288	\$62,288	2024
Charlotte Gaymers Network Inc	NC	\$244,173	Executive Director	\$60,000	\$60,000	2024
Getting Back To Basics	NC	\$238,749	Chairman	\$16,913	\$17,413	2023
Southeast Raleigh Community	NC	\$315,095	Executive Director	\$16,500	\$16,987	2023
Authoring Action	NC	\$316,451	Executive Director	\$42,300	\$43,549	2023
Girls On The Run Of Wnc Inc	NC	\$210,221	Executive Dir.	\$45,001	\$45,001	2024
Promise Youth Development Inc	NC	\$209,535	Executive Director	\$73,749	\$75,927	2023
Next Generation Academy-salisbury	NC	\$335,315	Excutive Director	\$53,237	\$53,237	2024
The Mustard Seed Ministry	NC	\$180,068	Treasurer/se	\$5,400	\$5,400	2024
Purpose Of God Annex Outreach Center	NC	\$179,739	Cao	\$31,525	\$31,525	2024
Prevention And Treatment Center	NC	\$358,386	Executive Di	\$50,038	\$50,038	2024
Lyfe Three	NC	\$387,108	Vice President	\$53,459	\$55,038	2023
Camp Schreiber Foundation	NC	\$392,534	Executive Director	\$75,000	\$77,215	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Triad United Rowing Association	NC	\$393,200	Executive Director	\$59,085	\$57,562	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 15 organizations. Compensation range \$5,400–\$77,215; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$268,213); for reference, expenses \$237,902 and assets \$223,318.

ROLE MATCH Leonard Bolton, reported title "*Exec Director*", benchmarked as Executive Director / CEO. The title maps directly to this role.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	7 th
Total compensation (D + F), as reported (no adjustments)	7 th
Reportable pay only (column D), adjusted	7 th
All sources (D + E + F), adjusted	7 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 (Leonard Bolton) 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 15 similarly situated organizations (Same NTEE sector (O50) + NC + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,000 is reasonable (approximately the 7th 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.