

Helen Harper Brown Foundation

Executive Director / CEO

EIN 596972001

FL · NTEE T20Z

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **S Michael Ostow, Executive Director / CEO** (\$2,399) against **every comparable organization** that fit the selection criteria — **107** 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: S Michael Ostow — reported title "Trustee", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (T20Z).

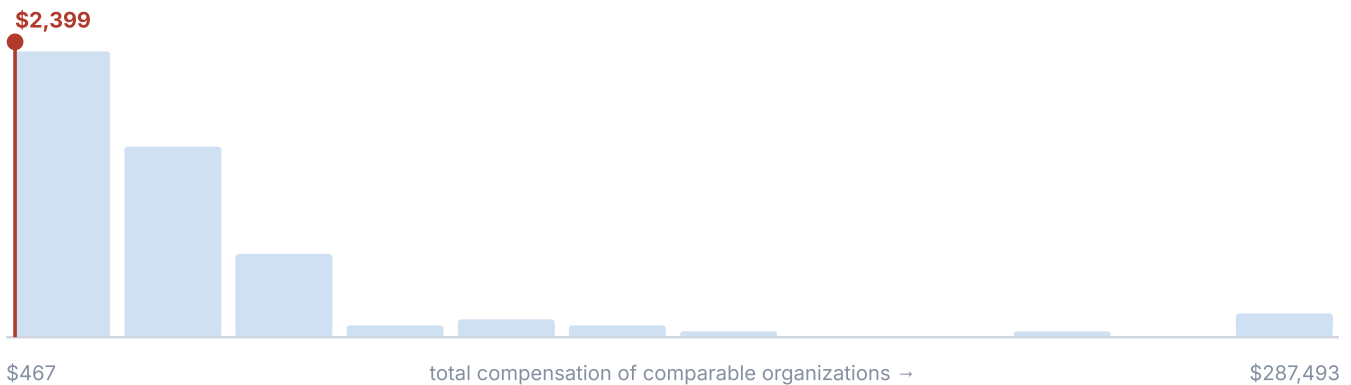
BUDGET Total revenue between \$24,846 and \$55,627 — 0.67x to 1.50x the subject's \$37,085 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

107 organizations qualified on sector, size, and geography

→ **107** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,062

\$10,380

\$27,949

\$47,973

\$91,346

\$2,399



■ 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
The Sahandaywi Foundation	CA	\$37,027	Treasurer	\$66,677	\$59,530	2024
Raymond H Jr & Bonnie B Hefner Family	OK	\$37,204	Secretary	\$25,864	\$30,316	2023
Hope Church Endowment Fund	MI	\$36,762	Director	\$50,000	\$54,936	2023
Unc Health Rockingham	NC	\$36,401	Director	\$47,207	\$51,923	2023
Passavant Memorial Homes Foundation	PA	\$37,833	Ceo & President	\$36,502	\$37,637	2024
Carleton-willard Foundation Inc	MA	\$37,867	President & Ceo (As Of 4/24/23)	\$24,061	\$23,016	2023
Gershenson Family Support Foundation	MI	\$37,876	Secretary/treasurer	\$26,189	\$27,949	2024
Local 2222 Ibew Benevolent Fund Tr	MA	\$38,181	President Trustee/ Retired 12/2023- Deceased	\$8,510	\$8,140	2023
Ritter Charitable Trust	NV	\$35,779	Director	\$44,453	\$47,432	2023
Shaevsky Family Foundation	MI	\$38,406	Treasurer	\$26,189	\$27,949	2024
Foundation Property Inc	PA	\$38,813	President/ceo	\$23,750	\$25,212	2023
Gnof Support Foundation	LA	\$35,201	Director	\$55,624	\$65,199	2023
Btcf Resources Inc	MA	\$39,006	Interim President/ceo, Eff. 9/2024	\$38,088	\$35,388	2024
Dentaquest Care Group Inc	MA	\$39,146	President/director [7/20/2024 - 12/31/2024]	\$62,202	\$57,793	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
North Hudson Community Action Foundation Inc	NJ	\$39,288	Director	\$3,399	\$3,057	2025
Hughes Memorial Trust	IA	\$39,308	President	\$9,028	\$10,523	2023
Boston Charitable Trust Fund	MA	\$39,359	Cfo, Collector-treasurer	\$27,099	\$25,179	2024
Zlotoff Family Support Foundation	MI	\$34,634	Treasurer	\$26,189	\$27,949	2024
Carson Tahoe Hospital Medical Staff Fund Inc	NV	\$39,892	President	\$16,000	\$16,582	2024
University Of Northern Iowa Research	IA	\$40,068	President	\$49,744	\$57,979	2023
Hudson Headwaters Health Foundation Inc	NY	\$40,105	Ceo Of Hhhn & Ex Officio	\$86,967	\$81,253	2024
Penn-liberty Holding Company	PA	\$40,510	President/director	\$220,083	\$233,627	2023
Wagner Descendant's Foundation	IL	\$33,620	Secretary	\$121,518	\$127,170	2023
Wisdom Wonder Project	CA	\$33,551	President/executive Direct	\$1,164	\$1,070	2023
North Richmond Economic Development	CA	\$33,361	Dir. Prop.mgmt.	\$118,650	\$109,061	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 2023 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	107 organizations. Compensation range \$467–\$287,493; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$37,085); for reference, expenses \$58,171 and assets \$733,599. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	S Michael Ostow, reported title "Trustee", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	73 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	10 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	7 th
Total compensation (D + F), as reported (no adjustments)	7 th
Reportable pay only (column D), adjusted	77 th
All sources (D + E + F), adjusted	6 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 (S Michael Ostow) 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 107 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,399 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.