

# Southern Mutual Help Association Inc

Executive Director / CEO

EIN 720696092  
 LA · NTEE S320  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Lorna Bourg, Executive Director / CEO** (\$180,319) against **every comparable organization** that fit the selection criteria — **28** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **93<sup>rd</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

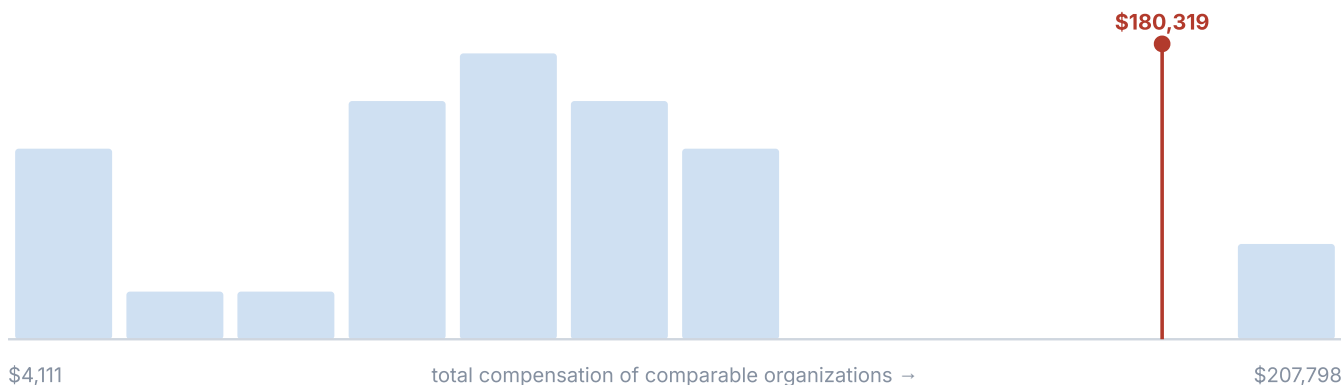
**Benchmarked executive:** Lorna Bourg — reported title "President", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S320).
BUDGET	Total revenue between \$315,764 and \$706,935 — 0.67x to 1.50x the subject's \$471,290 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S32), nationwide + budget 0.67–1.5x revenue.

**28** organizations qualified on sector, size, and geography → **28** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,881	\$58,095	\$81,433	\$101,107	\$114,652	\$180,319
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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 LA 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
<a href="#">Great Plains Development Inc</a>	KS	\$469,125	Co-executive Director	\$84,532	<b>\$80,556</b>	2024
<a href="#">Lemhi County Economic Development Association Inc</a>	ID	\$493,886	Exec Director	\$49,921	<b>\$48,228</b>	2023
<a href="#">Bisonx</a>	ND	\$499,889	Executive Director	\$208,504	<b>\$207,798</b>	2023
<a href="#">Community Capital Of Vermont</a>	VT	\$438,273	Executive Di	\$113,519	<b>\$100,788</b>	2024
<a href="#">Door County Economic Development</a>	WI	\$505,269	Secretary And Executive Director	\$116,902	<b>\$107,694</b>	2024
<a href="#">Chehalis Tribal Loan Fund</a>	WA	\$437,153	Executive Director	\$127,500	<b>\$100,693</b>	2024
<a href="#">Indiana Cooperative Development</a>	IN	\$437,011	Executive Di	\$131,561	<b>\$122,382</b>	2024
<a href="#">North Dakota Farmers Union Foundation</a>	ND	\$507,249	President	\$9,900	<b>\$9,583</b>	2024
<a href="#">South-central Indiana Regional</a>	IN	\$427,663	Executive Di	\$92,548	<b>\$86,091</b>	2024
<a href="#">Texas Rural Communiites Inc</a>	TX	\$421,076	Executive Director	\$81,617	<b>\$72,016</b>	2024
<a href="#">Franklinton Center At Bricks Inc</a>	NC	\$540,339	Executive Director	\$80,850	<b>\$73,690</b>	2024
<a href="#">Kentucky Science Teachers Association</a>	KY	\$543,929	Executive Dir.	\$116,136	<b>\$107,224</b>	2025
<a href="#">Northwest Douglas County Economic</a>	CO	\$547,688	President	\$75,833	<b>\$66,036</b>	2023
<a href="#">Rural Peoples Platform</a>	WA	\$390,950	Executive Director	\$36,207	<b>\$28,594</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Northeast Texas Economic Development</a>	TX	\$389,637	Executive Director	\$12,920	<b>\$11,400</b>	2024
<a href="#">Alliance 2005</a>	WA	\$559,389	Executive Director	\$104,223	<b>\$82,310</b>	2024
<a href="#">Rural Consumer Services Corporation</a>	NC	\$374,114	Ceo/general	\$212,866	<b>\$194,015</b>	2024
<a href="#">laf Northwest</a>	WA	\$344,164	Lead Organizer	\$5,205	<b>\$4,111</b>	2024
<a href="#">Beadle And Spink Enterprise</a>	SD	\$340,295	Executive Di	\$67,175	<b>\$65,396</b>	2024
<a href="#">Southernmost Illinois Delta Empowerment Zone Inc</a>	IL	\$332,466	Executive Director	\$63,591	<b>\$55,147</b>	2024
<a href="#">The Granary Foundation</a>	NE	\$329,446	Executive Director	\$17,257	<b>\$16,373</b>	2024
<a href="#">North Central Planning Council</a>	ND	\$613,987	Executive Director	\$115,017	<b>\$111,339</b>	2024
<a href="#">Logan County Economic Development</a>	CO	\$320,715	Executive Director	\$113,473	<b>\$98,813</b>	2023
<a href="#">Appalachian Independence Center</a>	VA	\$623,585	Executive Di	\$71,198	<b>\$59,077</b>	2025
<a href="#">Seabrook Community Foundation</a>	WA	\$657,787	Executive Director	\$75,000	<b>\$59,231</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to LA 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 LA 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT 28 organizations. Compensation range \$4,111–\$207,798; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$471,290); for reference, expenses \$1,074,480 and assets \$6,146,203. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Lorna Bourg, reported title " <i>President</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.
OUTLIERS	2 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	93 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	93 <sup>rd</sup>
Reportable pay only (column D), adjusted	96 <sup>th</sup>
All sources (D + E + F), adjusted	89 <sup>th</sup>

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 (Lorna Bourg) 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 28 similarly situated organizations (Same NTEE sector (S32), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$180,319 is reasonable (approximately the 93<sup>rd</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.