

# Osu Animal Science Alumni Association

Executive Director / CEO

EIN **820894344**

OK · NTEE B82

FY ending 2024-06-30

**June 9, 2026**

This analysis benchmarks the total compensation of **Megan Bryant Smith, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **98** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 26<sup>th</sup> percentile of comparable organizations** within the typical range

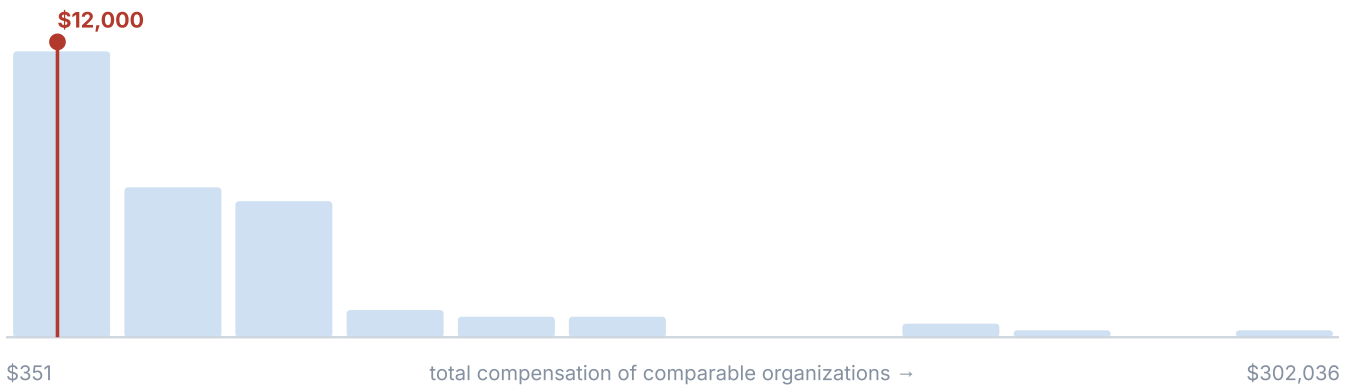
**Benchmarked executive:** Megan Bryant Smith — reported title “EXECUTIVE SECRETARY”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B82).
BUDGET	Total revenue between \$70,865 and \$158,655 — 0.67x to 1.50x the subject's \$105,770 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B82), nationwide + budget 0.67–1.5x revenue.

**98** organizations qualified on sector, size, and geography → **98** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$6,599	\$12,053	\$33,087	\$57,263	\$93,162	<b>\$12,000</b>
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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 OK 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="#">Quad County African American</a>	IL	\$106,597	Chairman	\$9,000	<b>\$8,273</b>	2023
<a href="#">Foundation For Independence Through</a>	SC	\$107,755	Director	\$64,775	<b>\$63,182</b>	2023
<a href="#">Bobby Bragan Youth Foundation Inc</a>	TX	\$108,694	Executive Director	\$76,100	<b>\$71,174</b>	2023
<a href="#">Kids Chance Of Kentucky Inc</a>	KY	\$108,839	President & Board Member	\$8,972	<b>\$8,754</b>	2024
<a href="#">Coptic Educational Foundation</a>	CA	\$102,200	Secretary	\$2,670	<b>\$2,094</b>	2024
<a href="#">Acmpe Scholarship Fund Inc</a>	CO	\$102,021	President/ceo	\$66,074	<b>\$57,538</b>	2024
<a href="#">Kentucky Dental Foundation Inc</a>	KY	\$109,639	Kda Executive Director	\$32,600	<b>\$31,808</b>	2024
<a href="#">Hope 4 All</a>	TX	\$109,703	Executive Director	\$96,034	<b>\$87,241</b>	2024
<a href="#">Rochester Children's Scholarship</a>	NY	\$110,550	Program Director	\$25,707	<b>\$21,719</b>	2023
<a href="#">Stephen E Poczowski Memorial</a>	IL	\$100,658	President	\$73,095	<b>\$65,261</b>	2024
<a href="#">Alisas Angels Foundation</a>	AZ	\$111,026	Executive Director	\$76,140	<b>\$68,464</b>	2023
<a href="#">Florida Ethics Institute Inc</a>	FL	\$111,549	Executive Director	\$53,000	<b>\$45,216</b>	2024
<a href="#">Arema Educational Foundation</a>	MD	\$99,385	Executive Di	\$73,040	<b>\$62,014</b>	2024
<a href="#">Local Union 45 Ubc&amp;ja</a>	NY	\$99,355	Chairman	\$10,850	<b>\$8,674</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Healthcare Information And Management</a>	IL	\$113,035	Ceo & President	\$213,670	<b>\$220,828</b>	2021
<a href="#">Norwood Masonic Temple Foundation Incorporated</a>	OH	\$114,131	Building Manager/director	\$10,200	<b>\$10,101</b>	2023
<a href="#">Donald R Watson Foundation Inc</a>	NC	\$114,316	President	\$56,398	<b>\$51,557</b>	2025
<a href="#">Building And Construction Laborers Local</a>	OH	\$97,052	Trustee	\$111,278	<b>\$107,035</b>	2024
<a href="#">Coin Op Cares Education &amp; Charitable</a>	IL	\$114,539	Executive Vice President	\$9,300	<b>\$8,549</b>	2023
<a href="#">Polish National Alliance</a>	IL	\$96,855	Treasurer	\$32,455	<b>\$28,977</b>	2024
<a href="#">Paul Collins Jr Scholarship Fund</a>	NY	\$96,573	Fund Administrator	\$67,253	<b>\$55,190</b>	2024
<a href="#">Jitegemee Inc</a>	MA	\$114,999	Director	\$29,852	<b>\$25,081</b>	2023
<a href="#">The Chelco Foundation Inc</a>	FL	\$95,633	Comp Is Not Paid By The Foundation	\$354,029	<b>\$302,036</b>	2024
<a href="#">Georgia Apartment Association</a>	GA	\$93,766	President	\$38,614	<b>\$35,260</b>	2024
<a href="#">Indian Womens Pocahontas Club</a>	OK	\$93,069	Administrator	\$3,500	<b>\$3,500</b>	2024

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

## ● Sample, role match & sensitivity

PEER COUNT	98 organizations. Compensation range \$351–\$302,036; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$105,770); for reference, expenses \$151,731 and assets \$33,891. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Megan Bryant Smith, reported title " <i>EXECUTIVE SECRETARY</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	42 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	26 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	19 <sup>th</sup>
Reportable pay only (column D), adjusted	61 <sup>st</sup>
All sources (D + E + F), adjusted	18 <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 (Megan Bryant Smith) 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 98 similarly situated organizations (Same NTEE sector (B82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 26<sup>th</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.