

This analysis benchmarks the total compensation of **Leon Brown Sr, Executive Director / CEO** (\$14,400) against **every comparable organization** that fit the selection criteria — **40** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **18th** percentile of comparable organizations below the typical range for comparable organizations

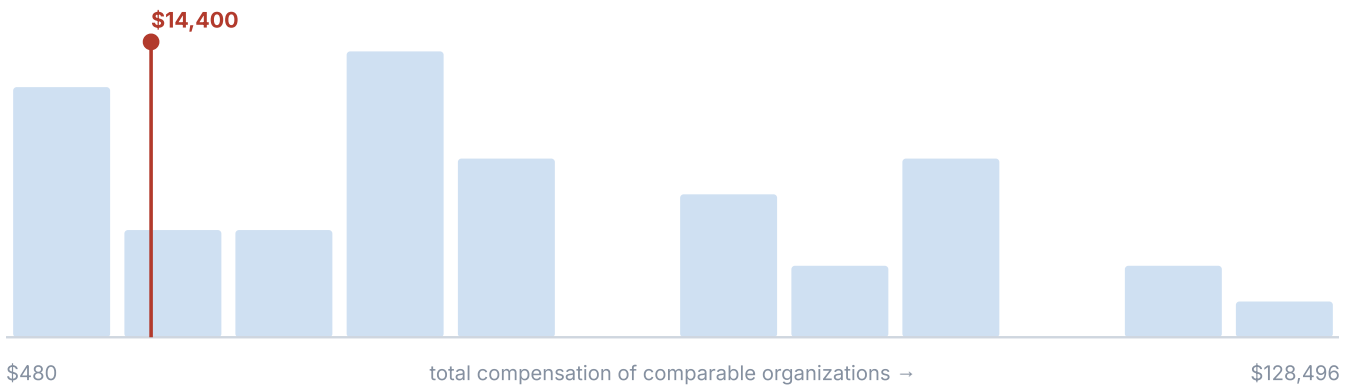
Benchmarked executive: Leon Brown Sr — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (T99).
- BUDGET** Total revenue between \$210,440 and \$471,136 — 0.67x to 1.50x the subject's \$314,091 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (T99), nationwide + budget 0.67–1.5x revenue.

40 organizations qualified on sector, size, and geography → **40** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,324	\$22,364	\$41,511	\$74,767	\$92,507	\$14,400
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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 WI 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
Friends Of Michlalah Yerushalayim Inc	NY	\$311,382	President	\$3,600	\$3,026	2024
Engineers Charitable Trust	NY	\$304,582	Executive Director	\$94,257	\$79,215	2024
All For Him Ministry Inc	TN	\$304,184	President	\$22,471	\$22,617	2023
Africa Network Evangelism Task	TX	\$327,442	Ceo & Chairman	\$119,400	\$114,364	2023
American Friends Of Action	PA	\$300,229	Program Dire	\$75,686	\$70,197	2024
Hamilton Education Foundation Inc	WI	\$294,433	Co-executive Director	\$4,333	\$4,333	2023
The Waterhouse Charitable Trust	HI	\$350,901	Co-trustee	\$109,480	\$93,854	2023
Evanstonskokie District 65 Educational	IL	\$267,731	Executive Director	\$95,191	\$87,038	2024
Wings Educational Foundation	MO	\$267,115	Secretary	\$4,420	\$4,242	2025
Philanthropy West Virginia Inc	WV	\$266,148	Pres. & Ceo (Ex-officio)	\$46,738	\$47,065	2024
Equal Access To Justice Inc	NM	\$362,280	Executive Director	\$79,435	\$77,412	2025
Cedar Hill Cemetery Foundation Inc	CT	\$261,678	Executive Director	\$39,643	\$34,570	2024
Tma Properties Foundation Inc	FL	\$261,549	President	\$9,129	\$7,771	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Kelly Cares Foundation	IN	\$260,576	Director Of Finance/treasurer	\$93,414	\$91,620	2024
Overly's Country Christmas Inc	PA	\$368,962	Executive Director	\$22,625	\$21,604	2023
Burning Ones Inc	FL	\$369,303	President	\$47,500	\$41,501	2024
Rebuilding Together- Anne Arundel	MD	\$253,648	Executive Director	\$43,077	\$37,456	2024
Maeday Rescue Inc	CA	\$248,382	President	\$54,184	\$43,515	2024
Erasmus Neighborhood Federation Inc	NY	\$241,786	Executive Director	\$57,512	\$47,088	2025
Liv Like A Unicorn	NJ	\$238,307	President & Ceo	\$24,000	\$20,518	2023
Replanted Ministry	TX	\$236,771	Executive Director	\$40,000	\$37,213	2024
Operation True North	TX	\$231,825	Executive Dir.	\$51,637	\$48,040	2024
The Viaquest Foundation	OH	\$397,274	Executive Director	\$72,853	\$73,885	2023
Henrik Lundqvist Foundation Inc	NJ	\$400,275	Executive Dir.	\$50,000	\$41,520	2024
One Equal Heart Foundation	WA	\$402,021	Executive Director	\$102,175	\$87,592	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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 **40** organizations. Compensation range \$480–\$128,496; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$314,091); for reference, expenses \$402,076 and assets \$213,546.
ROLE MATCH	Leon Brown Sr, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	11 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	18 th
Total compensation (D + F), as reported (no adjustments)	18 th
Reportable pay only (column D), adjusted	33 rd
All sources (D + E + F), adjusted	10 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 (Leon Brown Sr) 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 40 similarly situated organizations (Same NTEE sector (T99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$14,400 is reasonable (approximately the 18th 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.