

Be Smooth Inc

Executive Director / CEO

EIN 824976018
 CA · NTEE O50
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Lecia Harrison, Executive Director / CEO** (\$106,314) against **every comparable organization** that fit the selection criteria — **63** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **95th** percentile of comparable organizations above the 90th percentile — board review recommended

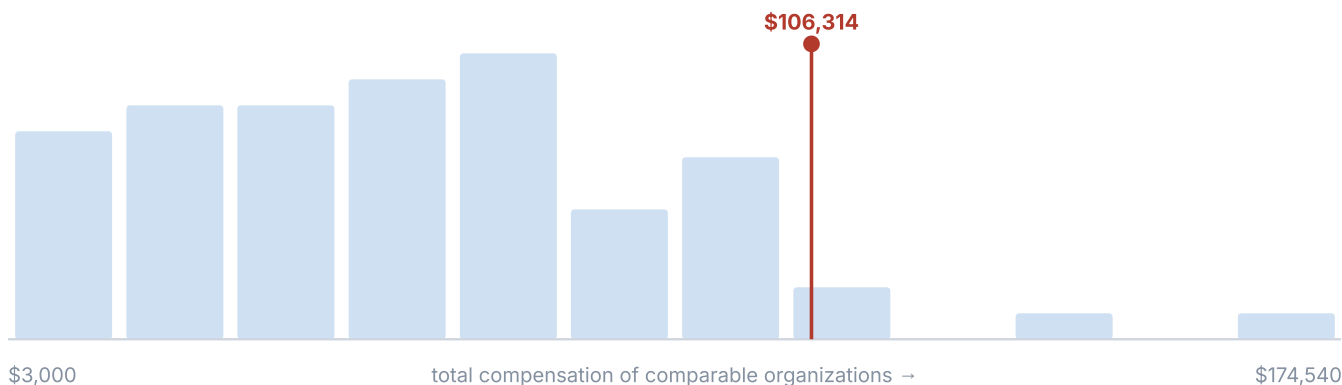
Benchmarked executive: Lecia Harrison — reported title "Executive Dir.", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

- SECTOR Organizations sharing the subject's NTEE classification (O50).
- BUDGET Total revenue between \$177,219 and \$396,759 — 0.67x to 1.50x the subject's \$264,506 (the band tightens as size grows).
- GEOGRAPHY Same NTEE sector (O50) + CA + budget 0.67–1.5x revenue.

63 organizations qualified on sector, size, and geography → **63** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,322	\$29,207	\$51,874	\$74,250	\$98,399	\$106,314
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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 CA 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
Worthy Beyond Purpose Inc	CA	\$263,745	Executive Director	\$61,007	\$59,257	2024
Firsthome Iq	CA	\$268,537	Executive Director And Secretary	\$120,000	\$116,557	2024
Pico Youth & Family Center	CA	\$259,755	Executive Director	\$20,000	\$19,426	2024
The Undefeated Foundation Inc	CA	\$259,000	Director	\$50,000	\$50,000	2023
Camp Riva-lake Inc	CA	\$258,373	Camp Director	\$25,000	\$25,000	2023
Sumanda Inc	CA	\$270,753	Secretary/chief Financial	\$3,000	\$3,000	2023
Girls On The Run Of Greater	CA	\$273,329	Executive Dir.	\$75,923	\$73,745	2024
Youth Utilizing Power And Praise Organization	CA	\$252,823	Executive Director	\$54,000	\$54,000	2023
Venture Free Foundation	CA	\$251,027	Executive Director	\$46,800	\$45,457	2024
Student Movement Of Justice And Opportunity	CA	\$246,623	Executive Director	\$38,400	\$37,298	2024
Badger Association For Athletic Develop	CA	\$283,416	President & Ceo	\$45,500	\$44,195	2024
School Of Unity And Liberation	CA	\$283,558	Executive Dir.	\$76,013	\$76,013	2023
City Hearts Kids Say Yes To The	CA	\$243,926	Executive Di	\$101,250	\$98,345	2024
Nature Rangers Wilderness Programs	CA	\$243,102	Executive Director	\$46,489	\$45,155	2024
Envision Your Pathway Inc	CA	\$286,377	Executive Director	\$104,000	\$98,412	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Aster Study Center Inc	CA	\$288,192	Board Member	\$8,000	\$8,000	2023
Renegade Girls	CA	\$288,333	Co Director	\$101,000	\$101,000	2023
Sebastopol Sea Serpents	CA	\$240,202	Head Coach	\$143,552	\$139,434	2024
Sacred Rok	CA	\$289,602	Executive Dir.	\$43,000	\$43,000	2023
Accelerate Education Group	CA	\$239,395	President	\$27,600	\$26,808	2024
The Axiom Project Inc	CA	\$290,761	Executive Dir.	\$53,406	\$51,874	2024
Im A Movement Not A Monument	CA	\$294,495	Ceo	\$19,875	\$19,305	2024
New Hope Community Development	CA	\$295,653	Executive Dir.	\$16,000	\$16,000	2023
Focusfish Inc	CA	\$296,355	Executive Dir.	\$73,963	\$73,963	2023
Joyful Child Foundation-in Memory Of Samantha Runion	CA	\$231,819	Executive Director	\$47,640	\$47,640	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 63 organizations. Compensation range \$3,000–\$174,540; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$264,506); for reference, expenses \$292,130 and assets \$336,000.

ROLE MATCH Lecia Harrison, reported title "*Executive Dir.*", benchmarked as Executive Director / CEO. The title maps directly to this role.

OUTLIERS 1 peer 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	95 th
Total compensation (D + F), as reported (no adjustments)	94 th
Reportable pay only (column D), adjusted	97 th
All sources (D + E + F), adjusted	95 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 (Lecia Harrison) 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 63 similarly situated organizations (Same NTEE sector (O50) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$106,314 is reasonable (approximately the 95th 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.