

Friends Of Southern Ohio

Executive Director / CEO

This analysis benchmarks the total compensation of **Bryan Smith, Executive Director / CEO** (\$80,052) 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 **76th** percentile of comparable organizations within the typical range

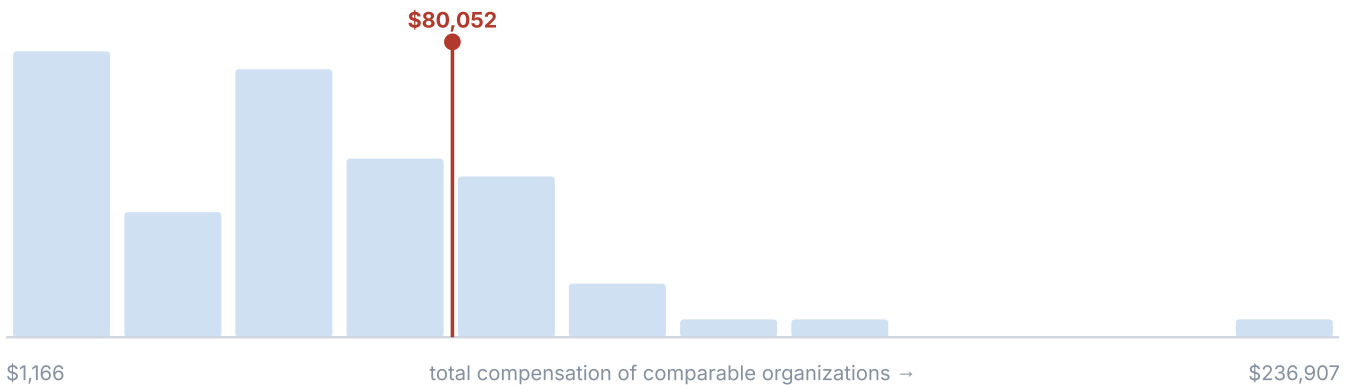
Benchmarked executive: Bryan Smith — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S99).
BUDGET	Total revenue between \$223,188 and \$499,675 — 0.67x to 1.50x the subject's \$333,117 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S99), nationwide + 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



\$7,487	\$21,184	\$52,078	\$75,488	\$97,347	\$80,052
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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 OH 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
Wlam Property Association li	WA	\$336,953	Executive Di	\$10,016	\$8,224	2024
Queen City Bicycle Collective	NH	\$326,591	Executive Di	\$64,620	\$53,309	2025
Shaylo Inc Socially Helping Adults Youth With Liveable Opportunities	MD	\$346,941	Ceo	\$63,141	\$55,734	2023
The Chamber Foundation	OH	\$318,415	President An	\$1,200	\$1,166	2024
Pioneering With Passion Ministries (Ppm)	CT	\$315,223	Director	\$11,000	\$9,458	2024
Far Away Friends Inc	CO	\$314,306	Co-founder & Board Chair	\$40,385	\$35,512	2024
Siuslaw Vision	OR	\$313,525	Secretary	\$8,575	\$7,303	2024
Everett Community Growers Inc	MA	\$353,797	Director	\$1,893	\$1,606	2023
West Yellowstone Foundation	MT	\$356,140	Executive Dir.	\$62,661	\$63,773	2023
Long Island Business Development Council Inc	NY	\$357,225	Executive Board	\$11,800	\$9,778	2024
Dream Innovations Incorporated	MS	\$358,479	Finance Manager	\$45,000	\$45,962	2024
Rethink Coalition Inc	IN	\$303,862	Ceo And President	\$70,000	\$67,697	2024
Armi Housing Corporation	NY	\$363,810	Executive Vp & Ceo	\$114,621	\$97,790	2023
California Center For Economic Initiatives	CA	\$300,000	President And Executive Director	\$30,255	\$23,958	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Love In Motion Foundation Inc	PR	\$298,969	Executive Director	\$35,139	\$34,131	2024
Central Midlands Justice Ministry	SC	\$298,950	Executive Dir.	\$70,833	\$67,768	2024
Virginia Highland District Association Inc	GA	\$297,162	Executive Director	\$58,334	\$55,378	2023
Laramie Main Street Alliance	WY	\$371,188	Executive Di	\$51,637	\$50,708	2024
Good Grief Network	MI	\$293,628	Executive Director/treasurer	\$49,047	\$47,797	2023
Total Life Community Educ Foundation	AR	\$292,881	President/ceo	\$79,689	\$82,146	2024
Rf Impact Advisers Inc	PA	\$289,452	Director	\$78,378	\$71,678	2024
The Bodgery Inc	WI	\$377,838	Director At Large	\$1,443	\$1,423	2023
Access Laporte County Inc	IN	\$288,233	Director Of Operations	\$58,014	\$57,762	2023
The Chatterry	TN	\$286,494	Creative Director	\$45,000	\$44,659	2023
Market Building Foundation Inc	VA	\$285,014	Executive Di	\$92,221	\$84,070	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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 \$1,166–\$236,907; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$333,117); for reference, expenses \$174,642 and assets \$310,811. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Bryan Smith, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
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	76 th
Total compensation (D + F), as reported (no adjustments)	73 rd
Reportable pay only (column D), adjusted	78 th
All sources (D + E + F), adjusted	65 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 (Bryan 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 63 similarly situated organizations (Same NTEE sector (S99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$80,052 is reasonable (approximately the 76th 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.