

# Growing Oaks Association

Executive Director / CEO

EIN 834486573

OK · NTEE B60

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michelle Reynolds, Executive Director / CEO** (\$73,000) against **every comparable organization** that fit the selection criteria — **128** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **80<sup>th</sup>** percentile of comparable organizations within the typical range

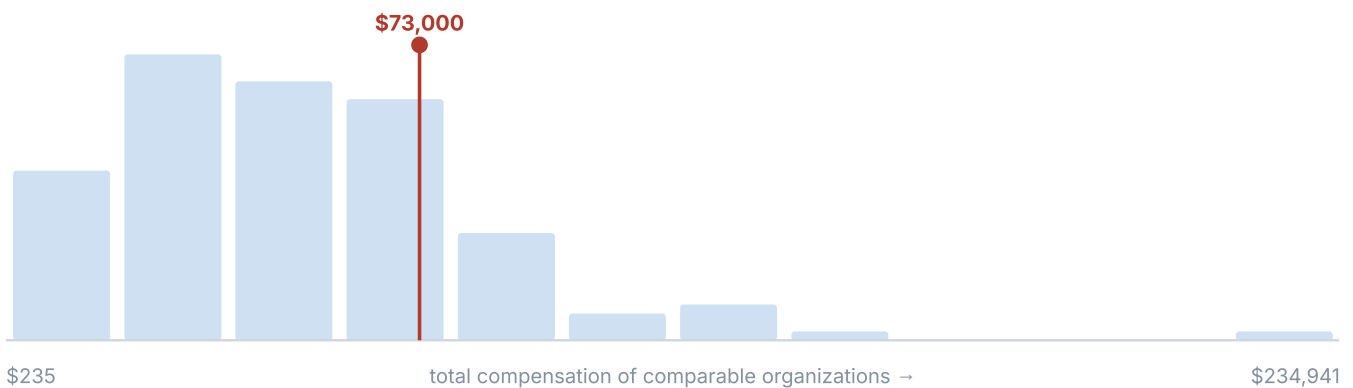
**Benchmarked executive:** Michelle Reynolds — reported title “SecretaryTreasurer”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B60).
BUDGET	Total revenue between \$155,988 and \$349,228 — 0.67x to 1.50x the subject's \$232,819 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B60), nationwide + budget 0.67–1.5x revenue.

**128** organizations qualified on sector, size, and geography → **128** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,512	\$27,865	\$49,768	\$65,404	\$85,294	\$73,000
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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="#">Literacy Volunteers Of Broome-tioga</a>	NY	\$233,980	Executive Director	\$49,448	<b>\$39,532</b>	2025
<a href="#">Minnesota Teachers Of English To Speakers Of Other Languages</a>	MN	\$231,475	Executive Assistant	\$15,450	<b>\$13,864</b>	2024
<a href="#">Kenosha Literacy Council</a>	WI	\$234,765	Executive Dir.	\$54,654	<b>\$50,500</b>	2025
<a href="#">Skyline Agility Club Inc</a>	NY	\$229,644	Former President	\$8,750	<b>\$7,181</b>	2024
<a href="#">National Coalition For Dialogue &amp; Deliberation</a>	PA	\$236,025	Executive Director	\$16,800	<b>\$15,664</b>	2023
<a href="#">Destiny Builders Inc</a>	OK	\$228,764	President	\$87,000	<b>\$87,000</b>	2024
<a href="#">Collaborative Law Institute Of Texas</a>	TX	\$237,143	Exec Director	\$76,546	<b>\$71,591</b>	2023
<a href="#">Gull Island Institute Inc</a>	MA	\$237,443	Clerk	\$41,600	<b>\$33,949</b>	2024
<a href="#">Ethos Literacy</a>	NM	\$227,120	Executive Director	\$63,000	<b>\$61,537</b>	2024
<a href="#">Leadership Kauai</a>	HI	\$226,010	Executive Dir.	\$70,000	<b>\$58,597</b>	2023
<a href="#">Midcoast Literacy</a>	ME	\$239,926	Executive Director	\$42,498	<b>\$38,646</b>	2024
<a href="#">National Hbcu Business Deans Roundtable Inc</a>	NC	\$225,337	Managing Director	\$36,000	<b>\$34,779</b>	2023
<a href="#">New York State Care Management</a>	NY	\$225,135	Executive Director	\$68,250	<b>\$56,008</b>	2024
<a href="#">Remarkable Mens Practice</a>	CA	\$224,685	President	\$10,387	<b>\$8,386</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The William And Lanaea C Featherstone</a>	MD	\$224,131	Founder	\$30,000	<b>\$26,223</b>	2023
<a href="#">Iowa City Unesco City Of Literature</a>	IA	\$244,011	Executive Director	\$108,323	<b>\$107,713</b>	2024
<a href="#">The Reliance College Fund</a>	IL	\$221,037	Pres./treas.	\$88,008	<b>\$78,575</b>	2024
<a href="#">Literacy Chippewa Valley</a>	WI	\$244,707	Executive Di	\$47,017	<b>\$43,443</b>	2025
<a href="#">Harleys Dream</a>	CO	\$245,039	Executive Dir.	\$52,000	<b>\$45,282</b>	2024
<a href="#">Second Chance Education Inc</a>	CA	\$245,689	Ceo	\$59,509	<b>\$48,045</b>	2023
<a href="#">Florida Preborn Rescue Inc</a>	FL	\$245,779	Director	\$124,492	<b>\$106,209</b>	2024
<a href="#">Iuoe Local 891 Education &amp; Training Fund</a>	NY	\$218,825	Trustee	\$7,262	<b>\$6,135</b>	2023
<a href="#">Hey Neighbor</a>	CO	\$246,939	Executive Director	\$39,875	<b>\$34,723</b>	2024
<a href="#">Columbia Bartending Agency Incorporated</a>	NY	\$218,310	Executive Director	\$7,120	<b>\$5,692</b>	2025
<a href="#">Peak Research Institute</a>	CO	\$247,400	Treasurer	\$30,360	<b>\$26,438</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** 128 organizations. Compensation range \$235–\$234,941; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$232,819); for reference, expenses \$228,633 and assets \$95,608.

ROLE MATCH	Michelle Reynolds, reported title " <i>SecretaryTreasurer</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	12 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	80 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	72 <sup>nd</sup>
Reportable pay only (column D), adjusted	82 <sup>nd</sup>
All sources (D + E + F), adjusted	73 <sup>rd</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 (Michelle Reynolds) 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 128 similarly situated organizations (Same NTEE sector (B60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$73,000 is reasonable (approximately the 80<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.