

Lancaster-lebanon Education Foundat

Executive Director / CEO

EIN 134281183

PA · NTEE B11

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Joey Bertrand, Executive Director / CEO** (\$92,968) 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 91st percentile of comparable organizations

above the 90th percentile — board review recommended

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B11).

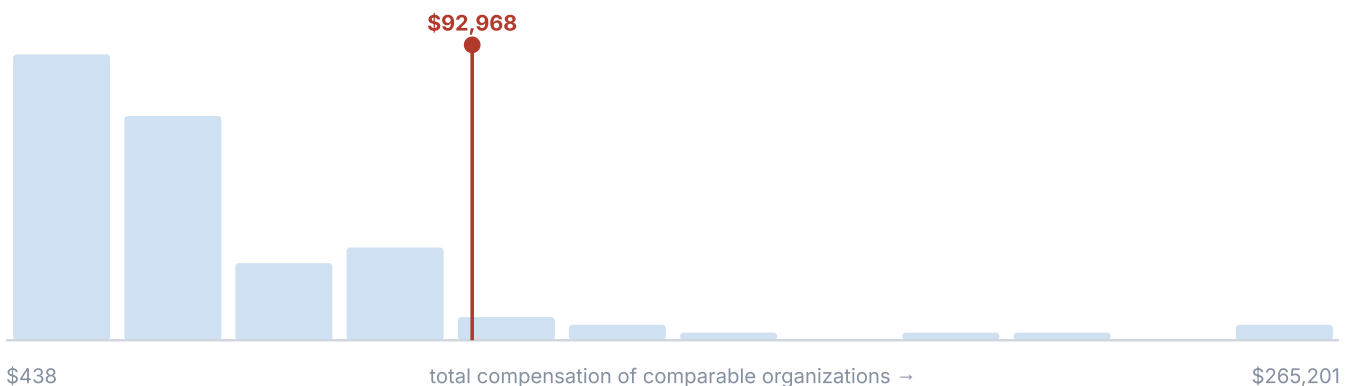
BUDGET Total revenue between \$112,895 and \$252,751 — 0.67x to 1.50x the subject's \$168,501 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B11), 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



| | | | | | |
|------------------------|-------------------------|---------------------------|-------------------------|-------------------------|------------------------------------|
| \$6,625 10TH | \$17,220 25TH | \$28,916 MEDIAN | \$53,484 75TH | \$86,526 90TH | \$92,968 THIS ORG · 91ST |
|------------------------|-------------------------|---------------------------|-------------------------|-------------------------|------------------------------------|

\$92,968



■ **Comparable organizations**

P50
\$6,625

P50
\$17,220

P50
\$28,916

P75
\$53,484

P90
\$86,526

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 PA cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

| ORGANIZATION | STATE | TOTAL REVENUE | TOTAL COMP | SOURCE |
|---|-------|---------------|------------------|--------|
| Marine Military Academy Foundation | TX | \$168,034 | \$67,987 | 990 |
| Westerville South Athletic Boosters | OH | \$167,335 | \$6,208 | 990 |
| Eccs Building Company | MN | \$170,500 | \$18,044 | 990 |
| Flt Holding Inc | OK | \$165,816 | \$6,376 | 990 |
| University Of Northern California | CA | \$165,491 | \$26,744 | 990 |
| Santa Rosa Academy Foundation | CA | \$165,173 | \$45,911 | 990 |
| Friends Of Upland Choral Music | CA | \$172,068 | \$6,073 | 990 |
| The Fay School Endowment Fund | TX | \$164,447 | \$29,878 | 990 |
| Cap And Gown Project | AL | \$159,392 | \$29,250 | 990 |
| Nacs Foundation | OH | \$159,133 | \$22,319 | 990 |
| Cdu Foundation | CA | \$158,600 | \$31,371 | 990 |
| Aggie Redrock Foundation | UT | \$158,497 | \$78,975 | 990 |
| Sc Technology Center Inc | MI | \$158,481 | \$195,503 | 990 |
| Savannah Classical Academy | GA | \$179,227 | \$114,765 | 990 |
| Mike Steele Foundation For Communities In Schools | TX | \$180,023 | \$8,060 | 990 |
| St Charles City County Library | MO | \$180,821 | \$18,208 | 990 |
| Icpi Foundation For Education And | VA | \$155,870 | \$19,901 | 990 |
| Winchester Education Foundation Inc | VA | \$181,748 | \$14,348 | 990 |
| Hempfield Foundation | PA | \$155,185 | \$24,542 | 990 |
| Concordia Lutheran Schools Of Omaha | NE | \$183,176 | \$75,111 | 990 |
| Pinkney Innovation Complex For Science & | MD | \$152,797 | \$39,596 | 990 |
| Lee County Education Foundation | NC | \$184,531 | \$4,800 | 990 |
| Chico Cheer All Stars Inc | CA | \$184,735 | \$25,977 | 990 |
| Mustang Mockingbird Properties | TX | \$151,250 | \$265,201 | 990 |

| ORGANIZATION | STATE | TOTAL REVENUE | TOTAL COMP | SOURCE |
|-----------------------------|-------|---------------|----------------|--------|
| Harbor Springs Ram Boosters | MI | \$186,815 | \$3,726 | 990 |

■ 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 PA 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 | 98 organizations. Compensation range \$438–\$265,201; filing years 2023–2025. |
| SIZE BASIS | Matched on total revenue (\$168,501); for reference, expenses \$266,603 and assets \$378,486. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view. |
| ROLE MATCH | Joey Bertrand, reported title " <i>EXEC DIR AT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role. |
| RELATED-ORG PAY | 45 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 | 91st |
| Total compensation (D + F), as reported (no adjustments) | 89th |
| Reportable pay only (column D), adjusted | 0th |
| All sources (D + E + F), adjusted | 84th |

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 (Joey Bertrand) 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 (B11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$92,968 is reasonable (approximately the 91st 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). 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.