

The Foundation For Fort Mill Schools

Executive Director / CEO

EIN 200523989

SC · NTEE B94

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Scott Patterson, Executive Director / CEO** (\$19,200) against **every comparable organization** that fit the selection criteria — **1373** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25th** percentile of comparable organizations within the typical range

Benchmarked executive: Scott Patterson — 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 (B94).
BUDGET	Total revenue between \$109,599 and \$245,373 — 0.67x to 1.50x the subject's \$163,582 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

1,373 organizations qualified on sector, size, and geography → **1,373** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,227	\$19,023	\$38,044	\$58,530	\$84,658	\$19,200
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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 SC 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
Alabama Association Of Elementary	AL	\$163,487	Aaesa Ast Ex Director	\$23,500	\$25,054	2023
Landmark Training Development Company	TN	\$163,464	President & Executive Director	\$3,213	\$3,237	2024
Milwaukee Women Inc	WI	\$163,861	External Engagement	\$62,100	\$64,003	2023
Construction Management Association	VA	\$163,271	President &	\$46,757	\$43,275	2024
United States Japan Exchange And Teaching Programme Alumni Association	DC	\$163,133	Executive Director	\$70,000	\$60,620	2023
Epoch Public Media Seattle	WA	\$164,046	President	\$4,779	\$4,101	2024
Denver Metro Convention & Visitors	CO	\$164,142	President &	\$62,607	\$59,244	2023
Virginia Association Of Science	VA	\$164,234	Executive Director	\$40,000	\$37,021	2024
Sharkey-issaquena County Library	MS	\$164,272	Librarian	\$54,011	\$57,661	2024
Kirkland Preschool	WA	\$164,337	President	\$9,660	\$8,535	2023
Centreville Preschool Inc	VA	\$162,726	Director	\$17,054	\$15,377	2025
The Fay School Endowment Fund	TX	\$164,447	Head Of School	\$28,931	\$28,560	2023
Family Learning Solutions Inc Co Lori S Melman	MD	\$164,514	Founder & Executive Director	\$50,000	\$44,808	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Trinity Learning Center	MO	\$164,589	Director	\$22,050	\$22,386	2024
Arts Align All Inc	WI	\$164,616	President	\$40,838	\$40,882	2024
Epsilon Pi Tau Inc	OH	\$164,680	Executive Director	\$15,000	\$15,229	2024
Firefly Education	LA	\$162,356	Director	\$51,500	\$55,963	2023
Western Institute Of Legal Medicine	CA	\$162,345	President	\$47,500	\$40,477	2023
Nys Clsa	NY	\$164,863	Executive Director	\$5,848	\$5,215	2023
Bethpage Nursery School	NY	\$162,256	Executive Director	\$41,469	\$35,919	2024
The Epic Foundation Inc	FL	\$162,204	President	\$60,000	\$55,625	2023
The Spark Inc	KS	\$164,994	Executive Director	\$64,231	\$68,479	2023
Morris Plains Library Association	NJ	\$162,011	Director	\$25,000	\$22,027	2023
Allison Rose Foundation	OH	\$165,161	Executive Director	\$25,000	\$25,381	2024
Santa Rosa Academy Foundation	CA	\$165,173	President	\$53,021	\$43,886	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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	1373 organizations. Compensation range \$1–\$422,982; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$163,582); for reference, expenses \$127,318 and assets \$740,046.
ROLE MATCH	Scott Patterson, reported title "Executive Director", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	206 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	54 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	25 th
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	35 th
All sources (D + E + F), adjusted	21 st

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 (Scott Patterson) 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 1373 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$19,200 is reasonable (approximately the 25th 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.