

# Braham Area Committee For Kids

Executive Director / CEO

EIN 200694880

MN · NTEE N32

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Stephanie White, Executive Director / CEO** (\$6,000) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **32<sup>nd</sup>** percentile of comparable organizations within the typical range

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

## How comparable organizations were selected

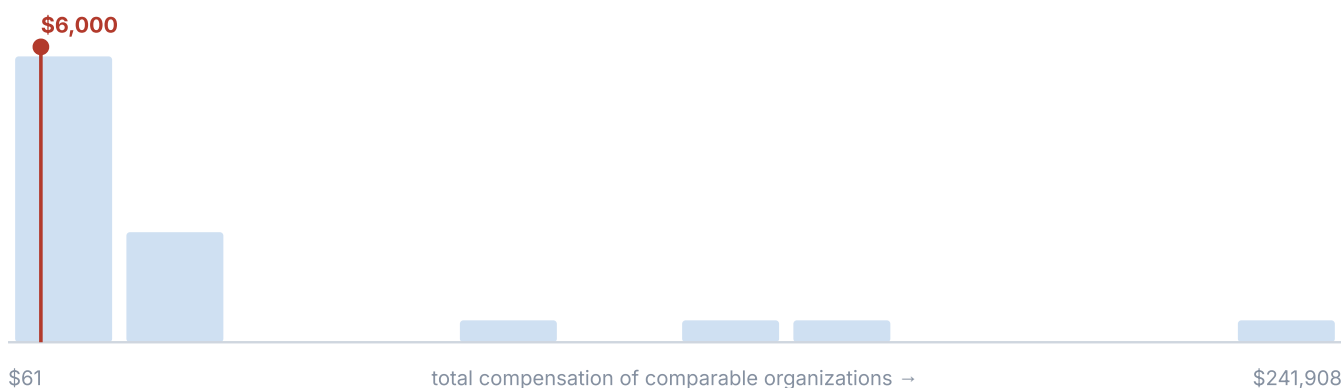
**SECTOR** Organizations sharing the subject's NTEE classification (N32).

**BUDGET** Total revenue between \$14,877 and \$33,307 — 0.67x to 1.50x the subject's \$22,205 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.

**22** organizations qualified on sector, size, and geography → **22** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,021	\$3,115	\$16,133	\$32,226	\$133,754	\$6,000
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 32ND
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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 MN 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="#">De Deacon Football Club</a>	NC	\$21,557	Pastor	\$12,000	<b>\$12,548</b>	2024
<a href="#">Stowe Jazz Festival Ltd</a>	VT	\$21,429	Executive Director/ceo	\$15,360	<b>\$18,111</b>	2021
<a href="#">Big Apple Basketball</a>	NY	\$23,622	Chief Executive Officer/president	\$65	<b>\$61</b>	2023
<a href="#">Wrestl</a>	MO	\$19,428	Director/ President	\$29,000	<b>\$32,004</b>	2023
<a href="#">Buckeye Club Inc</a>	OH	\$26,084	Manager	\$3,780	<b>\$4,052</b>	2024
<a href="#">Western Pyrotechnic Association Inc</a>	CO	\$17,825	President	\$595	<b>\$595</b>	2023
<a href="#">Pennsylvania Sports Hall Of Fame Inc</a>	PA	\$17,757	Treasurer	\$1,200	<b>\$1,211</b>	2024
<a href="#">Rally Charlotte</a>	NC	\$17,623	Executive Di	\$224,700	<b>\$241,908</b>	2023
<a href="#">Highpointers Foundation Inc</a>	CO	\$26,988	Social Media & Website Director	\$1,000	<b>\$1,000</b>	2023
<a href="#">2026 Special Olympics Usa Games</a>	MN	\$27,286	Vp Marketing & Communications	\$142,800	<b>\$147,018</b>	2023
<a href="#">Youth Rodeo Association</a>	TX	\$16,660	Secretary	\$37,196	<b>\$37,655</b>	2024
<a href="#">Saris Bike Parks For Kids Foundation Inc</a>	WI	\$28,089	Director	\$20,000	<b>\$21,763</b>	2023
<a href="#">Champlin Park Baseball Association</a>	MN	\$16,286	At Large/gam	\$88,411	<b>\$91,022</b>	2023
<a href="#">Usa Cornhole Inc</a>	SC	\$28,444	Executive Director	\$18,000	<b>\$19,566</b>	2023
<a href="#">Friends Of The Armory Foundation Corporation</a>	NY	\$28,513	President	\$15,478	<b>\$14,155</b>	2024
<a href="#">Hockey Limited</a>	MN	\$28,997	President	\$32,300	<b>\$32,300</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Interstates Rodeo Association</a>	IA	\$29,066	Sec/treas	\$6,000	<b>\$6,649</b>	2024
<a href="#">Iowa Intensity Youth Sports Inc</a>	IA	\$29,219	Executive Director	\$8,815	<b>\$9,768</b>	2024
<a href="#">South Louisville Babe Ruth Inc</a>	KY	\$29,239	President	\$20,000	<b>\$21,746</b>	2024
<a href="#">Rhode Island Golf Association</a>	RI	\$31,202	Executive Director	\$142,725	<b>\$138,502</b>	2024
<a href="#">Rise Athletics Foundation</a>	UT	\$31,997	Director	\$2,500	<b>\$2,666</b>	2023
<a href="#">Santa Fe Ski Team Inc</a>	NM	\$32,485	Chairman/pre	\$2,500	<b>\$2,802</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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](http://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	22 organizations. Compensation range \$61–\$241,908; filing years 2021–2024.
SIZE BASIS	Matched on total revenue (\$22,205); for reference, expenses \$9,218 and assets \$139,468. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Stephanie White, reported title " <i>SECRETARY</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	1 peer 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	32 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	32 <sup>nd</sup>
Reportable pay only (column D), adjusted	36 <sup>th</sup>
All sources (D + E + F), adjusted	32 <sup>nd</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 (Stephanie White) 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 22 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,000 is reasonable (approximately the 32<sup>nd</sup> 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.