

Porter-leath Early Childhood Foundation

Executive Director / CEO

EIN 201045305
 TN · NTEE T193
 FY ending 2025-04-30
 June 9, 2026

This analysis benchmarks the total compensation of **Robert M Fockler, Executive Director / CEO** (\$50,479) against **every comparable organization** that fit the selection criteria — **748** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **58th** percentile of comparable organizations within the typical range

Benchmarked executive: Robert M Fockler — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T193).
BUDGET	Total revenue between \$174,677 and \$391,069 — 0.67x to 1.50x the subject's \$260,713 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

748 organizations qualified on sector, size, and geography → **748** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,818	\$22,719	\$42,755	\$67,532	\$91,985	\$50,479
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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 TN 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
Volunteer Center Inc	WI	\$260,586	Executive Di	\$57,133	\$59,988	2023
Kelly Cares Foundation	IN	\$260,576	Director Of Finance/treasurer	\$93,414	\$96,198	2024
Millers Foundation Inc	MA	\$260,924	Secretary	\$12,848	\$11,274	2024
United Way Of Effingham Cnty Inc	IL	\$261,026	Cpo	\$40,389	\$37,775	2025
Rose Garden Adult Day Services	AL	\$261,102	President	\$1,115	\$1,177	2024
United Way Of Spencer	IA	\$261,135	Secretary	\$10,000	\$10,417	2025
Childrens Network Internationa	GA	\$261,184	Ceo/cfo	\$9,600	\$9,704	2023
Lake Park Friends Ltd	WI	\$261,249	Administrator	\$20,607	\$21,637	2023
St Stephens Episcopal School	FL	\$261,420	Ex-officio	\$9,349	\$8,830	2023
Barb Food Mart Nfp	IL	\$259,966	Associate Di	\$56,328	\$52,683	2025
United Way Of Parker County	TX	\$259,941	Former Exec.	\$65,417	\$62,254	2025
Tma Properties Foundation Inc	FL	\$261,549	President	\$9,129	\$8,159	2025
Cedar Hill Cemetery Foundation Inc	CT	\$261,678	Executive Director	\$39,643	\$36,297	2024
Boca Raton Police Foundation Inc	FL	\$259,639	Executive Director	\$119,878	\$113,220	2023
United Way Of Stanly County Inc	NC	\$261,904	Former Executive Director	\$61,000	\$61,549	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
You Are The Power Foundation	SC	\$261,910	Ceo	\$34,400	\$36,080	2023
Silver Creek Alliance Inc	ID	\$259,427	Executive Di	\$18,000	\$18,698	2024
West Humboldt Park Family And Community Development Council	IL	\$262,273	Executive Director	\$49,990	\$47,992	2024
Lewis & Clark Foundation	MT	\$259,068	Executive Director	\$61,500	\$64,737	2024
The Gerald S And Miriam M Friedkin	CA	\$262,367	Director	\$21,207	\$18,410	2023
The Adam Wysota Foundation Inc	CT	\$258,306	President	\$50,000	\$45,780	2024
Griffin Spalding County United Way	GA	\$258,287	Executive Di	\$34,179	\$34,551	2023
Dress For Success Tampa Bay Inc	FL	\$263,147	Executive Dir.	\$20,768	\$19,051	2024
Live 4 Evan Inc	MA	\$263,457	Executive Director/preside	\$31,954	\$28,040	2024
United Way Of Johnson County Inc	TX	\$257,893	Exec Dir	\$42,308	\$42,548	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN cost of living and 2025 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 TN 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 **748** organizations. Compensation range \$19–\$1,647,565; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$260,713); for reference, expenses \$233,582 and assets \$5,288,114.
ROLE MATCH	Robert M Fockler, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	196 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	27 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	58 th
Total compensation (D + F), as reported (no adjustments)	58 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	96 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 (Robert M Fockler) 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 748 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,479 is reasonable (approximately the 58th 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.