

Decatur Central High School Band Booster Inc

Executive Director / CEO

EIN 272882770
 IN · NTEE B82
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Shawna Powell, Executive Director / CEO** (\$10,000) against **every comparable organization** that fit the selection criteria — **208** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **15th** percentile of comparable organizations below the typical range for comparable organizations

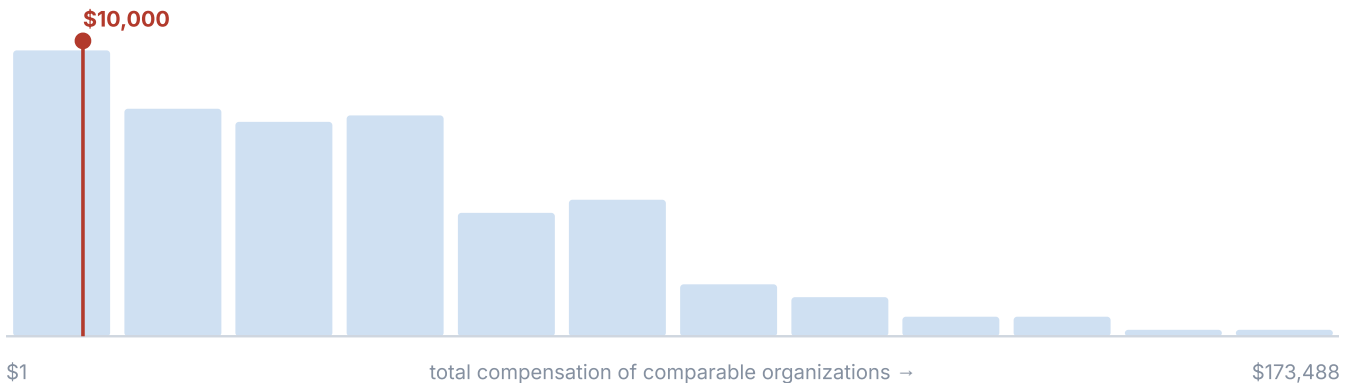
Benchmarked executive: Shawna Powell — reported title “Director, Treasurer”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B82).
BUDGET	Total revenue between \$180,618 and \$404,370 — 0.67x to 1.50x the subject's \$269,580 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B82), nationwide + budget 0.67–1.5x revenue.

208 organizations qualified on sector, size, and geography → **208** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,205 10TH	\$19,037 25TH	\$41,447 MEDIAN	\$63,958 75TH	\$88,516 90TH	\$10,000 THIS ORG · 15TH
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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 IN 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
Native Agriculture Education Fellowship Program	ND	\$268,969	Executive Director	\$100,298	\$104,373	2023
The Claymont Foundation Inc	OH	\$268,956	Financial Secretary	\$6,000	\$5,853	2024
Tbi Warrior Foundation	TX	\$268,167	President	\$7,000	\$6,640	2023
Germantown Community Scholarship Fund Inc	WI	\$267,938	Executive Director	\$34,000	\$33,671	2023
Northville Educational Foundation	MI	\$271,393	Executive Director	\$58,205	\$56,969	2023
Seton Cincinnati Sgo	OH	\$271,454	President	\$29,088	\$27,645	2025
The Galax Foundation For Excellence In	VA	\$271,500	Secretary/treasurer	\$12,000	\$10,672	2024
California Landscape Architectual	CA	\$272,536	Treasurer	\$18,000	\$14,316	2024
Kensap Inc	NJ	\$265,787	Executive Director	\$96,000	\$81,278	2023
Education Across Borders	WA	\$273,823	Director	\$50,290	\$41,470	2024
Matanya's Hope	IL	\$274,020	President	\$46,833	\$42,407	2024
Texas Architectural Foundation	TX	\$264,935	Txa Evp	\$29,217	\$26,919	2024
American Student Association Of Community Colleges	UT	\$264,911	Executive Director	\$14,584	\$14,735	2022

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Orme Primavera Schools Foundation	AZ	\$264,877	Treasurer	\$1,700	\$1,467	2025
African American Teaching Fellows	VA	\$264,812	Executive Di	\$82,442	\$73,318	2024
Shenandoah Valley Scholars Latino Initiative Inc	VA	\$264,770	Managing Director	\$2,733	\$2,431	2024
John P Burke Memorial Fund	RI	\$264,645	Executive Director	\$35,833	\$31,647	2024
Supreme Council Education & Charity Fund	MA	\$274,597	President/sovereign Grand	\$7,895	\$6,534	2024
Foundation Of Central Christian College	KS	\$275,099	Ccck President	\$36,985	\$37,889	2023
Foundation For Eden Prairie Schools	MN	\$264,008	Executive Director	\$30,541	\$27,796	2024
Greene County Fair Association Inc	AR	\$263,615	Manager	\$2,119	\$2,194	2024
East Valley Institute Of Technology Education Foundation Inc	AZ	\$262,844	Board Member	\$14,400	\$12,756	2024
Calculated Genius Inc	IL	\$262,815	Executive Director	\$80,000	\$72,441	2024
Central Insurance Companies Educational	OH	\$276,455	Director	\$13,287	\$13,345	2023
Bolivar Educational Advancement	MO	\$262,684	Secretary Tr	\$5,348	\$5,218	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN cost of living and 2023 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 IN 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	208 organizations. Compensation range \$1–\$173,488; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$269,580); for reference, expenses \$233,929 and assets \$67,876.
ROLE MATCH	Shawna Powell, reported title " <i>Director, Treasurer</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	65 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	15 th
Total compensation (D + F), as reported (no adjustments)	15 th
Reportable pay only (column D), adjusted	41 st
All sources (D + E + F), adjusted	11 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 (Shawna Powell) 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 208 similarly situated organizations (Same NTEE sector (B82), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$10,000 is reasonable (approximately the 15th 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.