

Heights Schools Foundation

Executive Director / CEO

EIN 320513315

OH · NTEE B12

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Laura Schwartz Loebel, Executive Director / CEO** (\$26,085) against **every comparable organization** that fit the selection criteria — **58** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **45th** percentile of comparable organizations within the typical range

Benchmarked executive: Laura Schwartz Loebel — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B12).
BUDGET	Total revenue between \$124,806 and \$279,417 — 0.67x to 1.50x the subject's \$186,278 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B12), nationwide + budget 0.67–1.5x revenue.

58 organizations qualified on sector, size, and geography → **58** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,373	\$13,276	\$28,941	\$51,713	\$77,352	\$26,085
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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 OH 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
Jonas Realty Corp	MA	\$186,388	Vice President	\$57,176	\$48,510	2023
The Education Foundation Of Putnam	FL	\$189,084	Executive Director	\$27,500	\$23,691	2024
Victorious Life International	IL	\$189,594	Ceo	\$750	\$676	2024
Raymond Schools Foundation	WA	\$182,859	Secretary/treas	\$2,400	\$1,970	2024
Cape Henlopen Educational Fund	DE	\$182,706	Admin Manage	\$24,578	\$21,501	2025
Oj Anderson Scholarship Foundation Inc	NJ	\$191,208	President	\$14,400	\$12,139	2023
Laptops 4 Learning	AZ	\$192,571	Executive Director	\$18,000	\$16,344	2023
Austin Public Education Foundation	MN	\$195,646	President	\$14,600	\$13,230	2024
Camden Schools Foundation	NJ	\$173,544	Vice President	\$16,500	\$13,510	2024
Western Dairy Education & Research	MO	\$200,700	President	\$415,400	\$403,482	2024
Hallsville Isd Education Foundation	TX	\$201,469	Executive Dir.	\$20,000	\$18,347	2024
Rochester Education Foundation Inc	NY	\$202,563	Executive Director	\$32,500	\$27,728	2023
Mandela International Magnet School Education Foundation	NM	\$203,289	Treasurer	\$3,000	\$2,959	2024
Ninos Del Sol Inc	NY	\$166,747	Director	\$10,600	\$8,784	2024
Njea Affiliates Risk Purchasing	NJ	\$206,464	President	\$100,282	\$82,110	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Friends Of Richmond Community High School	VA	\$207,623	Executive Director	\$61,702	\$53,227	2025
Teaching And Learning Collaborative Inc	CA	\$208,413	President	\$22,500	\$17,358	2025
Nextmark Foundation Inc	NJ	\$210,508	President	\$18,000	\$14,739	2024
Lancaster Country Club Foundation	PA	\$210,886	Treasurer	\$26,936	\$25,361	2023
Latino Educational Equity	TX	\$160,864	Founder	\$54,000	\$49,537	2024
Get Cooking Incorporated	FL	\$160,555	President	\$35,000	\$30,153	2024
Friends Of Waialua Robotics	HI	\$212,293	President	\$15,870	\$13,415	2023
Mequon-thiensville Education Foundation Inc	WI	\$214,357	Executive Director	\$32,500	\$32,046	2023
Foundation For Culinary Arts	IL	\$158,050	Executive Director	\$164,667	\$148,461	2024
Shippensburg Area School District	PA	\$156,958	Executive Di	\$55,385	\$52,147	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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 58 organizations. Compensation range \$676–\$403,482; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$186,278); for reference, expenses \$155,569 and assets \$547,404.

ROLE MATCH	Laura Schwartz Loebel, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	45 th
Total compensation (D + F), as reported (no adjustments)	41 st
Reportable pay only (column D), adjusted	57 th
All sources (D + E + F), adjusted	41 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 (Laura Schwartz Loebel) 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 58 similarly situated organizations (Same NTEE sector (B12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,085 is reasonable (approximately the 45th 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.