

Steven G Mihaylo Big Bear High School

Executive Director / CEO

EIN 330834543

CA · NTEE B82

FY ending 2025-03-31

June 9, 2026

This analysis benchmarks the total compensation of **Barbara Boucher, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **139** 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

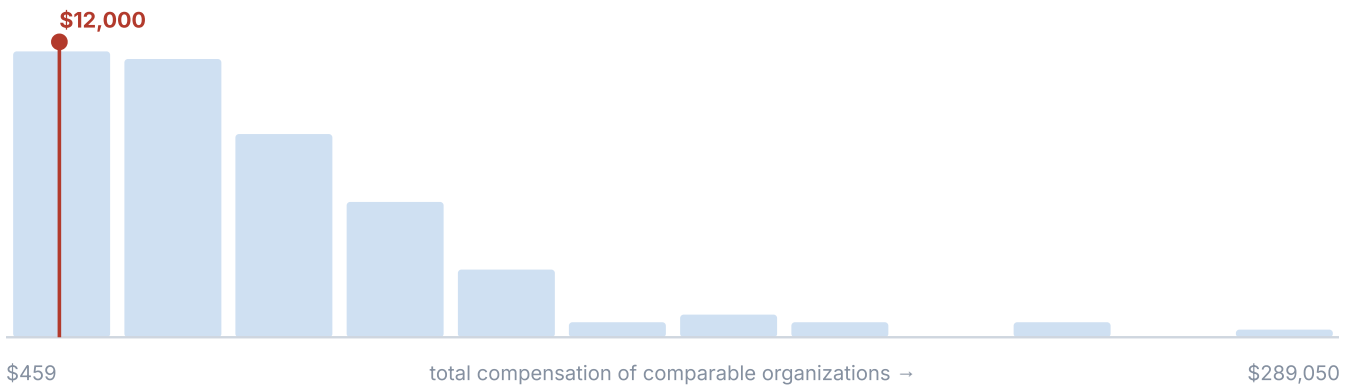
Benchmarked executive: Barbara Boucher — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B82).
BUDGET	Total revenue between \$106,264 and \$237,904 — 0.67x to 1.50x the subject's \$158,603 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B82), nationwide + budget 0.67–1.5x revenue.

139 organizations qualified on sector, size, and geography → **139** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,314	\$18,990	\$45,373	\$74,485	\$108,129	\$12,000
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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 CA 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
Agriculture Scholarship Centre For Basis	FL	\$158,433	Executive Director	\$75,000	\$83,753	2024
California Farm Bureau Scholarship	CA	\$158,082	Former Secretary & Treasurer	\$47,198	\$48,447	2024
Ufcw Inland Empire Charity Foundation	CA	\$157,556	President	\$15,895	\$16,316	2024
The Vta Memorial Foundation	AZ	\$157,458	Officer	\$6,000	\$7,062	2023
Ucef Fund Inc	NY	\$157,427	Executive Director	\$6,500	\$6,982	2024
Wisconsin Institute Of Certified Public	WI	\$160,252	Staff Liaison	\$31,595	\$39,224	2024
Moringa For Love	CA	\$160,318	President	\$31,680	\$33,479	2023
Illinois Real Estate Educational	IL	\$160,469	Foundation Manager	\$28,205	\$32,961	2024
Opportunity Rising Foundation	TX	\$156,694	President	\$13,191	\$15,685	2024
Acec California	CA	\$156,675	Executive Dir.	\$62,876	\$64,540	2024
Community Choice Foundation Inc	MI	\$160,670	President	\$77,778	\$98,249	2023
Academic Coaching Services Acs Foundation	NV	\$156,000	Executive Director	\$79,500	\$94,727	2024
Girls On The Run Central Kentucky	KY	\$155,532	Guckenberger	\$63,523	\$79,035	2025
Forever 49 Foundation	OH	\$154,499	Vice President	\$3,000	\$3,777	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Florida Home Builders Foundation Inc	FL	\$154,228	Ceo Of Fhba	\$49,839	\$55,656	2024
Construction Management Association	VA	\$163,271	President &	\$46,757	\$53,666	2024
Committee For Excellence In	VA	\$153,577	Executive Di	\$24,000	\$27,546	2024
Denver Metro Convention & Visitors	CO	\$164,142	President &	\$62,607	\$73,470	2023
International Interior Design Assoc Fdn	IL	\$165,445	Ceo/evp	\$44,642	\$52,171	2024
The Derby Johnson Banks Foundation Inc	GA	\$151,265	Secretary	\$48,890	\$58,436	2024
The Rev John P Smyth Standing Tall	IL	\$166,175	Executive Dir.	\$52,164	\$62,762	2023
Faces Of Valor Usa Inc	MD	\$150,492	President & Ceo	\$50,000	\$55,567	2024
Camden County Hero Scholarship Fund Inc	NJ	\$149,181	Executive Dir.	\$69,572	\$73,839	2024
Alabama Realtors Foundation	AL	\$169,425	Chief Exec O	\$21,621	\$28,587	2023
Lincoln County Rotary Student	NC	\$147,759	Director	\$36,846	\$45,257	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	139 organizations. Compensation range \$459–\$289,050; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$158,603); for reference, expenses \$99,771 and assets \$3,090,966.
ROLE MATCH	Barbara Boucher, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	50 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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)	17 th
Reportable pay only (column D), adjusted	47 th
All sources (D + E + F), adjusted	12 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 (Barbara Boucher) 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 139 similarly situated organizations (Same NTEE sector (B82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,000 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.