

Tennessee Certification Board Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Stacey Pratt, Executive Director / CEO** (\$66,433) against **every comparable organization** that fit the selection criteria — **206** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **85th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (F99).
BUDGET	Total revenue between \$85,086 and \$190,492 — 0.67x to 1.50x the subject's \$126,995 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (F), nationwide + budget 0.67–1.5x revenue.

206 organizations qualified on sector, size, and geography → **206** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,933	\$22,067	\$37,907	\$59,402	\$71,670	\$66,433
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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
Serenity Recovery Of Western Kentucky Inc	KY	\$126,822	Managing Director	\$37,008	\$37,826	2024
Hdc Foundation Inc	FL	\$126,715	Vice President	\$68,495	\$59,637	2025
Siouxland Cares About Substance Abuse	IA	\$127,423	Executive Director	\$58,548	\$60,988	2024
Richmondwayne County Halfway House	IN	\$127,551	Program Director	\$40,711	\$40,843	2024
Wings Of Hope Recovery Services	OH	\$128,019	Director	\$72,332	\$72,884	2024
Fresh Aire Samaritan Counseling Center	MI	\$128,452	Ececutive Director	\$36,685	\$37,087	2023
Integrated Learning Institute	CA	\$128,702	President	\$64,280	\$52,806	2024
Wsk House Inc	MA	\$125,238	Ceo	\$3,300	\$2,904	2023
Kentucky Center For Grieving Children And Families Inc	KY	\$125,230	Executive Director	\$79,833	\$81,597	2024
Community Coalitions Of Virginia	VA	\$124,842	Coordinator	\$22,040	\$19,724	2025
Obed Apartments Inc	RI	\$124,781	President	\$52,490	\$49,297	2023
Alaska Therapeutic Court Alumni	AK	\$129,360	Executive Di	\$1,350	\$1,228	2024
Above & Beyond Care	OH	\$124,516	Ceo	\$110,975	\$111,821	2024
The Stillpoint Resources	CA	\$130,123	Executive Dir.	\$62,486	\$52,848	2023
The Courage To Speak Foundation Inc	CT	\$130,213	Ceo & Founder	\$52,000	\$47,754	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Emanuel Co Alcohol & Drug Inc	GA	\$123,717	Director	\$33,233	\$31,790	2024
Upmc Western Behavioral Health Foundation	PA	\$130,735	President	\$51,624	\$48,977	2024
The Cromwell Center For Disabilities	ME	\$130,735	Executive Director	\$81,095	\$75,262	2025
A New Beginning Pregnancy Resource	WV	\$123,182	Executive Di	\$43,651	\$44,963	2024
Ali's Hope Foundation Inc	FL	\$131,213	Chairman	\$65,000	\$58,092	2024
Dustins Place Inc	IN	\$131,983	Executive Director	\$44,000	\$45,447	2023
Seeds Of Faith	AL	\$132,226	President	\$16,400	\$17,353	2023
Newbridge Fund Inc	NJ	\$121,147	Ceo	\$11,980	\$10,176	2024
Root Welness Center	NC	\$132,923	Founder Executive Director	\$63,693	\$60,996	2025
Tlr Realty	RI	\$133,126	President	\$52,490	\$49,297	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 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 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 **206** organizations. Compensation range \$247–\$280,217; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$126,995); for reference, expenses \$129,736 and assets \$106,791.

ROLE MATCH	Stacey Pratt, reported title " <i>Executive Director</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	3 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	85 th
Total compensation (D + F), as reported (no adjustments)	79 th
Reportable pay only (column D), adjusted	87 th
All sources (D + E + F), adjusted	63 rd

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 (Stacey Pratt) 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 206 similarly situated organizations (Same NTEE major group (F), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$66,433 is reasonable (approximately the 85th 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.