

Hba Charitable Foundation

Executive Director / CEO

EIN 455302161

OK · NTEE P30

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jeffrey Smith, Executive Director / CEO** (\$30,300) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68th** percentile of comparable organizations within the typical range

Benchmarked executive: Jeffrey Smith — reported title "SECRETARY", 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 (P30).

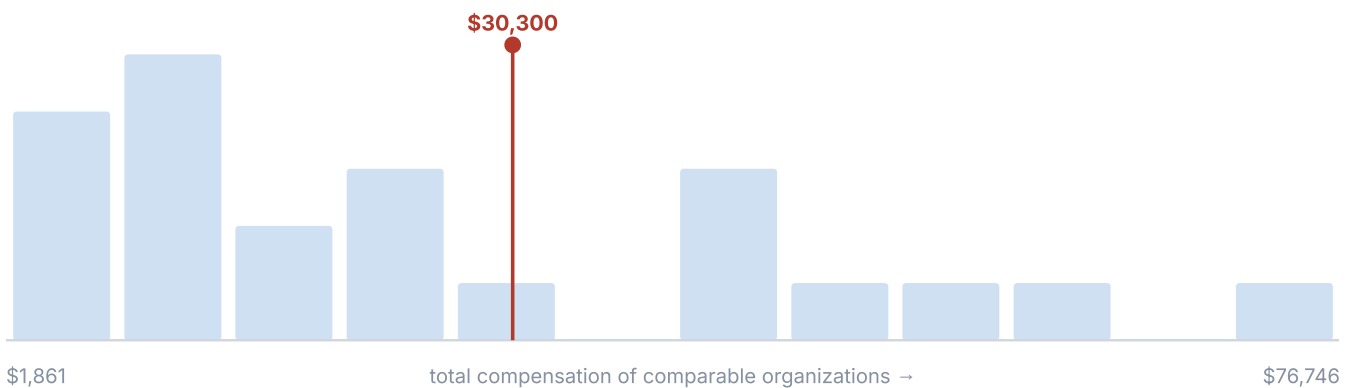
BUDGET Total revenue between \$72,108 and \$161,437 — 0.67x to 1.50x the subject's \$107,625 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P30), nationwide + budget 0.67–1.5x revenue.

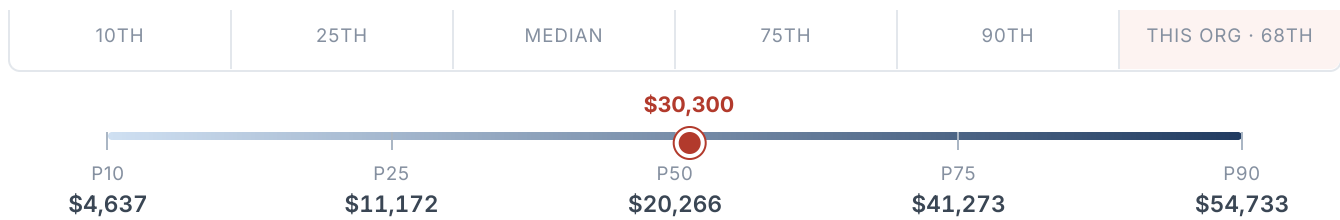
22 organizations qualified on sector, size, and geography

→ **22** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,637	\$11,172	\$20,266	\$41,273	\$54,733	\$30,300
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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 OK 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
Hope Center Of Leroy Inc	NY	\$107,728	Development Director	\$26,180	\$21,484	2023
Childrens Lifeline International Inc	CO	\$108,936	President	\$50,000	\$43,540	2023
Girls Inc Foundation	TX	\$109,250	Ceo	\$14,570	\$12,856	2024
My Brothers Keeper Inc	WI	\$104,417	President Founder Mentor	\$85,512	\$76,746	2025
Casa Ramona Inc	CA	\$111,506	Executive Director	\$73,174	\$55,736	2024
Ojjsda Sustainable Indigenous Futures	NY	\$112,965	Founder & Executive Director	\$52,373	\$41,746	2024
Childrens Humanitarian Services	WA	\$113,611	President	\$5,304	\$4,489	2022
At The Well Conferences Inc	NJ	\$95,406	Executive Director	\$23,000	\$18,649	2023
New Mexico Child First Network Inc	NM	\$93,491	Executive Di	\$19,500	\$19,047	2023
Project Life Positeen	SC	\$93,444	Director	\$25,950	\$24,586	2023
Barstow Acres Children's Center Inc	MD	\$123,306	Executive Director	\$2,316	\$1,861	2025
At Risk Children Foundation Inc	FL	\$128,000	Field Officer Sup	\$7,000	\$5,972	2023
Three Rivers Respite	SC	\$128,093	Director	\$15,000	\$13,804	2024
Links Of Hope Inc	FL	\$83,181	Executive Director	\$35,000	\$29,003	2024
Ambassadors Of Fathers House	NJ	\$80,101	Vice President	\$13,846	\$10,905	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Jeeah's Hope Inc	GA	\$77,066	Director	\$67,103	\$61,274	2023
Masonic Club Of Darien Inc	CT	\$76,879	President	\$3,030	\$2,580	2023
Daft Youth Services Inc	NY	\$138,504	Executive Director	\$50,000	\$39,855	2024
Go Team Foundation	CA	\$139,450	President	\$60,000	\$45,702	2024
The Will To Live Foundation Inc	GA	\$146,104	Treas/secretary	\$13,500	\$11,974	2024
Life Saver Ministries Inc	NY	\$152,152	Executive Di	\$31,499	\$25,849	2023
Dove Uganda Children's Fund	WA	\$157,535	Exec Director	\$10,000	\$8,131	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OK 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 OK 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 22 organizations. Compensation range \$1,861–\$76,746; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$107,625); for reference, expenses \$240,136 and assets \$359,879. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Jeffrey Smith, reported title "*SECRETARY*", 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 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	68 th
Total compensation (D + F), as reported (no adjustments)	59 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	95 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 (Jeffrey Smith) 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 22 similarly situated organizations (Same NTEE sector (P30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,300 is reasonable (approximately the 68th 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.