

# Lexington Community Foundation

Executive Director / CEO

EIN 470794760

NE · NTEE T31

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Beth Roberts, Executive Director / CEO** (\$74,995) against **every comparable organization** that fit the selection criteria — **63** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76<sup>th</sup>** percentile of comparable organizations within the typical range

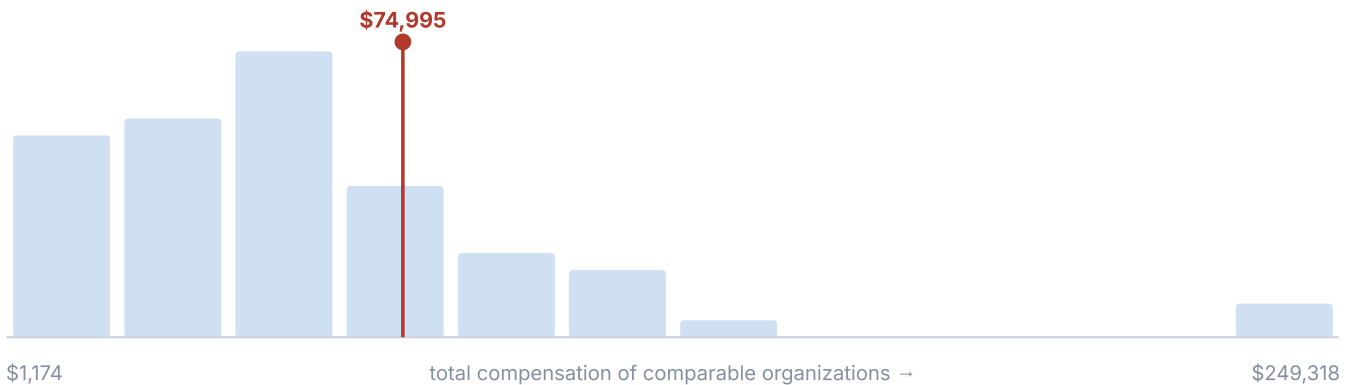
**Benchmarked executive:** Beth Roberts — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T31).
BUDGET	Total revenue between \$215,636 and \$482,767 — 0.67x to 1.50x the subject's \$321,845 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T31), nationwide + budget 0.67–1.5x revenue.

**63** organizations qualified on sector, size, and geography → **63** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,433	\$26,804	\$49,122	\$74,399	\$111,504	\$74,995
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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 NE 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
<a href="#">Fields Park Trust</a>	GA	\$322,820	Former Trustee	\$37,634	<b>\$35,182</b>	2024
<a href="#">Amenia Wassaic Community Organization</a>	NY	\$323,963	Executive Director	\$118,510	<b>\$99,566</b>	2024
<a href="#">Langston Boulevard Alliance</a>	VA	\$316,156	Executive Director	\$25,640	<b>\$22,424</b>	2025
<a href="#">Phoenixville Community Education</a>	PA	\$327,693	Executive Director	\$45,626	<b>\$43,553</b>	2023
<a href="#">Community Foundation Of Merced County</a>	CA	\$332,274	Executive Director	\$96,154	<b>\$77,196</b>	2024
<a href="#">Fleet Landing Endowment Fund Inc</a>	FL	\$305,094	Ceo/secretary	\$29,980	<b>\$26,185</b>	2024
<a href="#">Greater Cabarrus Foundation</a>	NC	\$340,735	President And Ceo	\$65,000	<b>\$62,444</b>	2024
<a href="#">Bridgeport Public Education Fund Inc</a>	CT	\$342,975	Executive Director/secretary	\$82,500	<b>\$71,919</b>	2024
<a href="#">Friends Of Mascoma Foundation</a>	NH	\$351,739	Interim Ex Director	\$46,800	<b>\$41,364</b>	2023
<a href="#">Weokie Credit Union Foundation</a>	OK	\$288,944	Secretary	\$72,168	<b>\$73,884</b>	2024
<a href="#">Wellspring Endowment</a>	TX	\$288,064	Chairmandirector	\$124,318	<b>\$115,621</b>	2024
<a href="#">Helena Area Community Foundation</a>	MT	\$283,404	Executive Director	\$65,177	<b>\$65,322</b>	2024
<a href="#">Quality Of Life Foundation For Metropolitan Dallas</a>	TX	\$281,782	President	\$37,003	<b>\$34,414</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Tulsa County Medical Society Foundation</a>	OK	\$366,769	Executive Dir.	\$89,274	<b>\$94,097</b>	2023
<a href="#">Swift Eagle Charitable Foundation</a>	CO	\$274,262	Executive Dir.	\$32,000	<b>\$29,371</b>	2023
<a href="#">Together Empowered Inc</a>	GA	\$268,542	Clinical Director	\$11,310	<b>\$10,300</b>	2025
<a href="#">Visit Champaign County Foundation</a>	IL	\$266,372	Secretary	\$125,888	<b>\$118,467</b>	2023
<a href="#">Thomas County Community Foundation Inc</a>	KS	\$377,712	Executive Director	\$60,275	<b>\$62,331</b>	2023
<a href="#">Carol Ann Lee Memorial Trust</a>	GA	\$265,062	Former Trustee	\$30,847	<b>\$29,689</b>	2023
<a href="#">Friends In Action</a>	NH	\$384,380	Executive Director	\$87,260	<b>\$74,913</b>	2024
<a href="#">Nacogdoches County United Way</a>	TX	\$385,549	President/ce	\$49,000	<b>\$45,572</b>	2024
<a href="#">Real Situations Inc</a>	OH	\$255,499	Sports/program Administrator	\$6,000	<b>\$5,908</b>	2024
<a href="#">Rochelle Area Community Foundation</a>	IL	\$252,515	Executive Di	\$92,084	<b>\$84,170</b>	2024
<a href="#">United Way Of Adams County Inc</a>	PA	\$250,888	Executive Dir.	\$71,169	<b>\$65,986</b>	2024
<a href="#">Cuivre River Electric Community Trust Inc</a>	MO	\$392,951	Crec's President & Ceo	\$249,636	<b>\$245,829</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NE 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 NE 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	63 organizations. Compensation range \$1,174–\$249,318; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$321,845); for reference, expenses \$1,299,220 and assets \$10,215,358. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Beth Roberts, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	18 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	76 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	70 <sup>th</sup>
Reportable pay only (column D), adjusted	78 <sup>th</sup>
All sources (D + E + F), adjusted	52 <sup>nd</sup>

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 (Beth Roberts) 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 63 similarly situated organizations (Same NTEE sector (T31), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$74,995 is reasonable (approximately the 76<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date] , by a vote of [\_\_ for / \_\_ against] .

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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.