

# John De La Howe School Foundation

Executive Director / CEO

EIN 522376745

SC · NTEE B11

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Stacie Smith, Executive Director / CEO** (\$111,330) against **every comparable organization** that fit the selection criteria — **144** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **92<sup>nd</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

**Benchmarked executive:** Stacie Smith — 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 (B11).  |
| BUDGET    | Total revenue between \$199,663 and \$447,007 — 0.67x to 1.50x the subject's \$298,005 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.  |

**144** organizations qualified on sector, size, and geography → **144** within the band form the benchmarked peer set.

## Distribution of comparable compensation



|         |          |          |          |          |                  |
|---------|----------|----------|----------|----------|------------------|
| \$5,428 | \$15,806 | \$35,777 | \$61,384 | \$88,968 | <b>\$111,330</b> |
|---------|----------|----------|----------|----------|------------------|



## ■ 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 SC 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="#">Morris County Secondary School Athletic</a>          | NJ    | \$298,660 | President               | \$2,950         | <b>\$2,460</b>  | 2025 |
| <a href="#">Northeast Kids Count Inc</a>                         | NY    | \$298,809 | Managing Director       | \$67,351        | <b>\$58,337</b> | 2024 |
| <a href="#">Hampton Educational Foundation</a>                   | VA    | \$301,484 | Executive Director      | \$19,470        | <b>\$18,020</b> | 2024 |
| <a href="#">Bismarck Library Foundation Inc</a>                  | ND    | \$293,692 | Exec Dir-pri            | \$16,013        | <b>\$17,342</b> | 2023 |
| <a href="#">Machik Corp</a>                                      | DC    | \$293,539 | President/<br>Treasurer | \$69,900        | <b>\$58,797</b> | 2024 |
| <a href="#">The Buffalo And Western New York Soccer Boosters</a> | NY    | \$293,393 | Manetta                 | \$4,000         | <b>\$3,465</b>  | 2024 |
| <a href="#">Ppsel Building Corporation</a>                       | CO    | \$302,943 | Executive Director      | \$38,592        | <b>\$34,557</b> | 2025 |
| <a href="#">Classical High School Alumni Association</a>         | RI    | \$303,785 | Executive Director      | \$46,667        | <b>\$44,160</b> | 2023 |
| <a href="#">The Finneytown Schools Educational</a>               | OH    | \$291,446 | Executive Director      | \$42,881        | <b>\$43,535</b> | 2024 |
| <a href="#">Galion City Schools Boosters Club</a>                | OH    | \$290,242 | Vice President          | \$2,400         | <b>\$2,374</b>  | 2025 |
| <a href="#">Community Home-school Coop</a>                       | WA    | \$290,070 | Director                | \$10,450        | <b>\$9,233</b>  | 2023 |
| <a href="#">Rudolph And Florence Nadbath</a>                     | CA    | \$289,684 | Trustee                 | \$25,815        | <b>\$21,367</b> | 2024 |
| <a href="#">Explore Facilities Group</a>                         | NM    | \$306,625 | Chair                   | \$30,923        | <b>\$32,822</b> | 2023 |
| <a href="#">Cal State University Fullerton</a>                   | CA    | \$307,284 | Director                | \$56,403        | <b>\$48,064</b> | 2023 |

| ORGANIZATION  | STATE | REVENUE   | MATCHED TITLE              | COMP (REPORTED) | COMP (ADJUSTED)  | FY   |
|---|-------|-----------|----------------------------|-----------------|------------------|------|
| <a href="#">Chambersburg Area School District</a>         | PA    | \$288,431 | Executive Director         | \$7,798         | <b>\$7,674</b>   | 2023 |
| <a href="#">Evergreen School District Foundation 114</a>  | WA    | \$307,669 | Executive Assistant        | \$49,353        | <b>\$42,355</b>  | 2024 |
| <a href="#">Boys Hope Girls Hope Academy Program</a>      | OH    | \$286,526 | Exec.dir.(until 4/16/22)   | \$22,806        | <b>\$23,838</b>  | 2023 |
| <a href="#">Green Mountain Library Consortium</a>         | VT    | \$310,039 | Administrative Coordinator | \$9,694         | <b>\$9,629</b>   | 2023 |
| <a href="#">Fund For Ucap</a>                             | RI    | \$285,112 | President                  | \$28,872        | <b>\$27,321</b>  | 2023 |
| <a href="#">Foundation For Science And Mathematics</a>    | LA    | \$284,210 | Executive Director         | \$51,875        | <b>\$56,371</b>  | 2023 |
| <a href="#">The Seedling Foundation Of Dayton Ohio</a>    | OH    | \$312,651 | Executive Director         | \$40,192        | <b>\$42,010</b>  | 2023 |
| <a href="#">Luis &amp; Linda Nieves Family Foundation</a> | CA    | \$314,060 | University Director        | \$600,310       | <b>\$511,559</b> | 2023 |
| <a href="#">Lau Health Foundation Inc</a>                 | NY    | \$280,828 | Former President           | \$348,130       | <b>\$301,540</b> | 2024 |
| <a href="#">East Side Union High School District</a>      | CA    | \$315,403 | Executive Dir.             | \$25,000        | <b>\$20,693</b>  | 2024 |
| <a href="#">Literacy Volunteers Of Bangor</a>             | ME    | \$280,275 | Executive Dir.             | \$50,875        | <b>\$48,832</b>  | 2024 |

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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 **144** organizations. Compensation range \$641–\$511,559; filing years 2023–2025.

|                 |  |
|-----------------|--|
| SIZE BASIS      | Matched on total revenue (\$298,005); for reference, expenses \$188,643 and assets \$256,699.  |
| ROLE MATCH      | Stacie Smith, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.   |
| RELATED-ORG PAY | 58 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material. |
| OUTLIERS        | 8 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 | 92 <sup>nd</sup>   |
| Total compensation (D + F), as reported (no adjustments)                                | 91 <sup>st</sup>   |
| Reportable pay only (column D), adjusted  | 91 <sup>st</sup>   |
| All sources (D + E + F), adjusted   | 57 <sup>th</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 (Stacie 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 144 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$111,330 is reasonable (approximately the 92<sup>nd</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.