

The Perquimans County Schools

Executive Director / CEO

EIN 550788873
 NC · NTEE B112
 FY ending 2025-06-30
June 9, 2026

This analysis benchmarks the total compensation of **Brenda Lassiter, Executive Director / CEO** (\$31,683) against **every comparable organization** that fit the selection criteria — **149** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **39th** percentile of comparable organizations within the typical range

Benchmarked executive: Brenda Lassiter — reported title “SECRETARY/TR”, 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 (B112).
BUDGET	Total revenue between \$319,622 and \$715,572 — 0.67x to 1.50x the subject's \$477,048 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

149 organizations qualified on sector, size, and geography → **149** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$7,106	\$20,262	\$48,383	\$81,662	\$119,624	\$31,683
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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 NC 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
Ridgefield Boosters	WA	\$477,422	Treasurer	\$5,538	\$4,799	2025
Pantheon Education Center Inc	IN	\$478,938	Ceo	\$78,908	\$82,665	2024
La County Library Foundation	CA	\$479,609	Executive Director	\$162,852	\$139,697	2024
The Birmingham Athletic Partnership	AL	\$474,118	Director	\$6,000	\$6,273	2025
Eei Support Corporation	CA	\$480,000	Ceo (Until 5/22)	\$34,043	\$30,065	2023
Foundation For The Young Womens	TX	\$473,132	Executive Dir.	\$96,300	\$95,695	2024
Community Based Education Support	HI	\$469,475	Director	\$5,688	\$5,059	2024
Lincoln Trail College Foundation	IL	\$467,502	Executive Director	\$26,400	\$25,784	2024
The Regency Foundation	PA	\$489,894	President, Board Member	\$23,937	\$24,414	2023
American Institute For Neuro-integrative	CT	\$492,671	President,executive Direct	\$152,000	\$137,929	2025
Johnson County Library Foundation	KS	\$492,704	Executive Director	\$20,589	\$22,097	2024
Awhs Falcon Foundation	CA	\$493,259	Managing Dir.	\$13,635	\$12,042	2023
Georgia Tech Global Inc	GA	\$460,000	President	\$58,151	\$56,587	2025
Aledo Isd Education Foundation	TX	\$494,375	Executive Director	\$71,667	\$71,217	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Friends Of Veritas Preparatory Charter	MA	\$457,074	President	\$23,440	\$20,925	2024
University Of North Carolina At	NC	\$457,066	Treasurer	\$56,564	\$58,061	2024
Friends Of The Santa Cruz Public	CA	\$498,125	Executive Director	\$90,000	\$79,484	2023
Lynwood Partners Educational Foundation	CA	\$498,560	Executive Director	\$168,533	\$144,570	2024
Great Lakes Academy Support	IL	\$454,800	Treasurer	\$6,807	\$6,844	2023
The Partners Program	CA	\$453,969	Director/head Of School	\$210,112	\$185,561	2023
The Berkeley Institute	CA	\$452,970	Executive Director, Treasu	\$125,190	\$107,389	2024
Musd Holding Corp	CA	\$452,888	President	\$19,780	\$16,530	2025
Parkland School District Education	PA	\$452,639	Executive Di	\$79,810	\$77,027	2025
Excellence In Education Foundation For	MD	\$504,678	Foundation Relations Officer	\$31,405	\$29,167	2024
Ave Maria School Of Law Foundation	FL	\$507,186	Director/president	\$18,746	\$17,494	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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	149 organizations. Compensation range \$664–\$487,556; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$477,048); for reference, expenses \$400,916 and assets \$1,333,075.
ROLE MATCH	Brenda Lassiter, reported title "SECRETARY/TR", 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	68 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	39 th
Total compensation (D + F), as reported (no adjustments)	38 th
Reportable pay only (column D), adjusted	62 nd
All sources (D + E + F), adjusted	16 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 (Brenda Lassiter) 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 149 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$31,683 is reasonable (approximately the 39th 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.