

Allen A Bailey Endowment

Executive Director / CEO

EIN 562300630

NC · NTEE T11

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Shannon Leskin, Executive Director / CEO** (\$1,688) against **every comparable organization** that fit the selection criteria — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 4th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Shannon Leskin — reported title “EXEC DIR - N”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (T11).

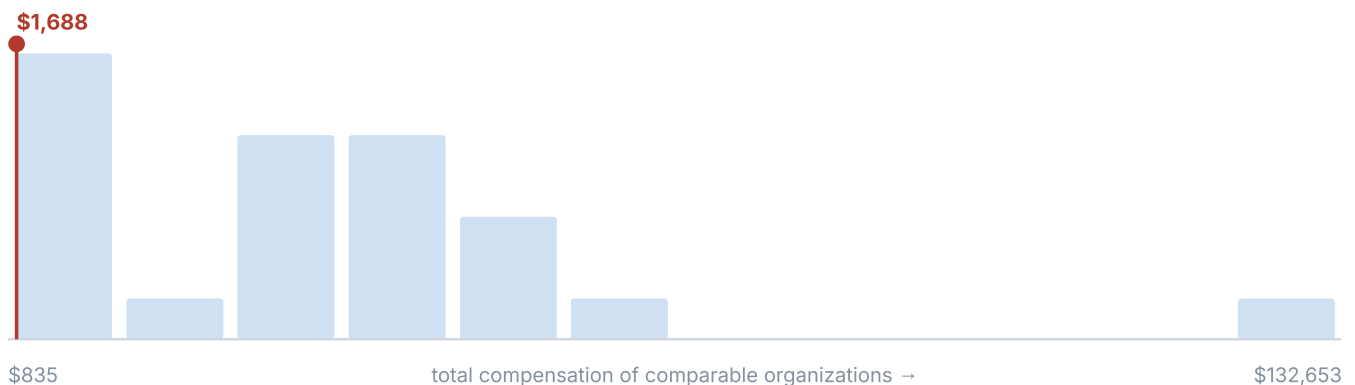
BUDGET Total revenue between \$6,301 and \$14,107 — 0.67x to 1.50x the subject's \$9,405 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

23 organizations qualified on sector, size, and geography

→ **23** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,236	\$5,623	\$29,355	\$43,398	\$53,709	\$1,688
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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
Otis Wilson Charitable Association	IL	\$9,311	President	\$4,767	\$4,536	2023
Howe Family Foundation	KS	\$9,293	President, Ceo, & Secretary	\$6,270	\$6,367	2024
Community Vision Inc	DC	\$9,218	President	\$21,263	\$17,540	2024
Huhlein Memorial Trust	MI	\$9,758	Co-trustee	\$4,401	\$4,270	2024
Community Foundation Real Estate	NC	\$9,804	Vp & Secretary	\$29,355	\$29,355	2023
De Nosotros Foundation Inc	MA	\$8,745	President	\$5,610	\$4,879	2023
Scholnick Family Foundation	OH	\$10,098	Treasurer	\$40,331	\$41,341	2023
Wings Over Memphis Inc	TN	\$8,684	President	\$4,155	\$4,227	2023
Dan River Non-profit Network	VA	\$8,575	Executive Director	\$62,965	\$58,838	2023
Model Transitions Foundation	CA	\$8,273	President/ceo (Started 11/14/22)	\$3,439	\$2,874	2023
Goodman Supporting Foundation	IL	\$10,653	Vice President & Treasurer	\$143,538	\$132,653	2024
The Howard Fund	TN	\$8,089	President - Comm. Fndn. Gr. Chatt.	\$32,548	\$32,161	2024
The Judith And Michael Berman Foundation	MN	\$10,747	Director	\$38,377	\$36,700	2023
Kay Andrews Educational Foundation	FL	\$7,340	Officer	\$55,000	\$52,055	2022

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Afc Public Foundation	AZ	\$7,056	President	\$924	\$835	2024
Ccf Real Estate Holdings 2	CA	\$7,022	President	\$66,677	\$54,123	2024
Faulkner University Foundation	AL	\$6,900	President	\$48,780	\$51,002	2023
Linda And G Arnold Kaufman	MD	\$6,819	President & Public Dir. Until 07/24	\$30,197	\$26,539	2024
The Molly Lawson Foundation Inc	AZ	\$6,768	Secretary & Treasurer (Thru 12/23) (Non-voting)	\$29,610	\$26,769	2024
Joel H & Lorraine Shapiro Family	MI	\$12,426	Treasurer	\$26,189	\$25,411	2024
Linder Pine Supporting Org	GA	\$12,936	Trustee	\$43,022	\$41,865	2023
Prairie Minerals Foundation	IL	\$13,570	Asst. Treasurer & Asst. Secretary	\$48,056	\$44,412	2024
Cns Healthcare Foundation	MI	\$13,950	Director	\$43,682	\$42,384	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 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 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 23 organizations. Compensation range \$835–\$132,653; filing years 2022–2024.

SIZE BASIS	Matched on total revenue (\$9,405); for reference, expenses \$21,584 and assets \$817,631. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Shannon Leskin, reported title "EXEC DIR - N", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	17 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	4 th
Total compensation (D + F), as reported (no adjustments)	4 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	39 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 (Shannon Leskin) 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 23 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$1,688 is reasonable (approximately the 4th 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.