

J Bennett Johnston Science Foundation

Executive Director / CEO

EIN 721428622

LA · NTEE S12

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Andrew Kopplin, Executive Director / CEO** (\$58,114) against **every comparable organization** that fit the selection criteria — **43** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **86th** percentile of comparable organizations within the typical range

Benchmarked executive: Andrew Kopplin — reported title “DIRECTOR”, 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 (S12).

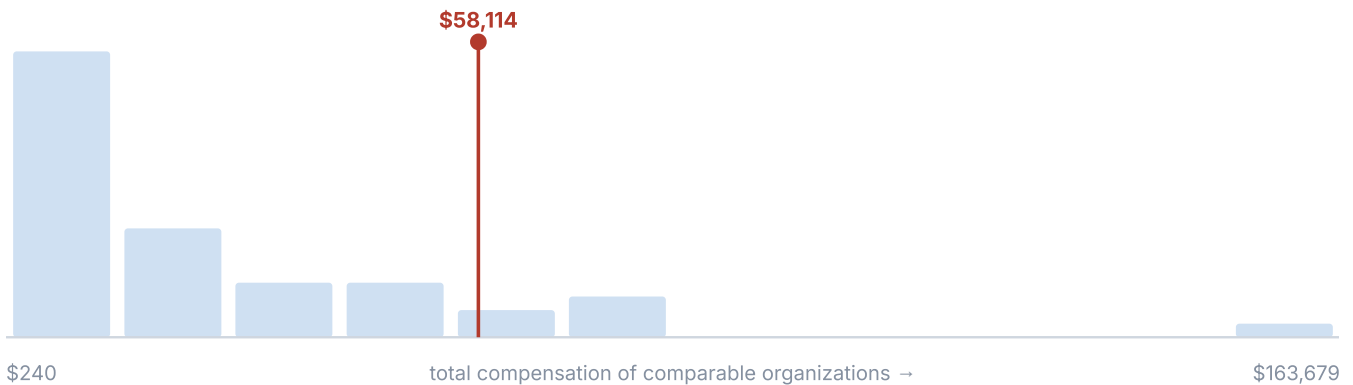
BUDGET Total revenue between \$14,467 and \$32,391 — 0.67x to 1.50x the subject's \$21,594 (the band tightens as size grows).

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

43 organizations qualified on sector, size, and geography

→ **43** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,731	\$6,542	\$15,933	\$39,257	\$60,886	\$58,114
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 86TH
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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 LA 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
Southeast Raleigh Community	NC	\$21,505	Chair	\$27,000	\$25,336	2024
Tunkhannock Business And	PA	\$21,032	Director	\$13,532	\$12,255	2024
Laborers Local 663 Property Inc	MO	\$22,253	President	\$62,138	\$61,534	2023
Oakland Development Fund	PA	\$22,503	Executive Director	\$4,900	\$4,438	2024
Up Business Capital	MI	\$20,354	President, B	\$17,569	\$16,469	2024
Rebelawn Realty Inc	KY	\$20,350	President	\$6,119	\$5,970	2024
Sapiens Management Corporation	TX	\$20,328	Head Of School - Effective	\$50,904	\$47,609	2023
Monclova Historical Foundation	OH	\$22,924	Executive Di	\$41,138	\$39,570	2024
Arlington Chamber Of Commerce	TX	\$20,048	President/ce	\$28,511	\$25,900	2024
Pioneer Georgia Inc	GA	\$24,236	Board Member	\$3,000	\$2,821	2023
The North Little Rock Chamber	AR	\$24,336	President/ce	\$569	\$598	2023
Hampton Roads Chamber Foundation	VA	\$24,388	President	\$21,931	\$19,799	2023
Williamsport Ballpark Inc	PA	\$18,692	President/ce	\$43,001	\$38,943	2024
North Coast Waterfront Development	OH	\$18,496	Executive Director	\$170,167	\$163,679	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Student Dream	NY	\$18,441	President	\$10,100	\$8,075	2025
Mhep Properties Inc	PA	\$24,820	Secretary	\$1,579	\$1,430	2024
Three Crowns Foundation	IL	\$24,879	Former Interim Finance Lead/treas.	\$34,904	\$31,163	2024
Boma Foundation	DC	\$24,937	President And Coo	\$90,099	\$73,923	2023
Tag Community Ventures	PA	\$25,000	Executive Di	\$83,489	\$77,844	2023
Cb Cares Educational Foundation	PA	\$17,759	Executive Director (Until Sept 2022)	\$10,995	\$10,252	2023
Bbb Center For Ethics	OH	\$17,494	Secretary	\$16,565	\$15,933	2024
Minnesota Milk Producers Association	WI	\$25,845	President	\$3,900	\$3,699	2024
San Diego Region Small Business	CA	\$26,032	Chief Financial Officer	\$67,112	\$52,629	2024
Rcc Property Holdings Inc	FL	\$26,121	Excutive Dir	\$8,337	\$7,113	2024
The Texas Society Of Acofp	TX	\$17,031	Executive Director	\$15,000	\$13,627	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to LA 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 LA 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 43 organizations. Compensation range \$240–\$163,679; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$21,594); for reference, expenses \$5,242 and assets \$420,106. **Revenue and expenses diverge this year — revenue may misrepresent operating size;**

weigh the expense-based view.

ROLE MATCH	Andrew Kopplin, reported title " <i>DIRECTOR</i> ", 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	25 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	86 th
Total compensation (D + F), as reported (no adjustments)	84 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 (Andrew Kopplin) 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 43 similarly situated organizations (Same NTEE major group (S), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$58,114 is reasonable (approximately the 86th 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.