

## Pawhuska Public School Foundation Inc

Executive Director / CEO

EIN 731505468

OK · NTEE T22

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sandie McCartney, Executive Director / CEO** (\$2,600) against **every comparable organization** that fit the selection criteria — **72** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11<sup>th</sup>** percentile of comparable organizations **below the typical range for comparable organizations**

**Benchmarked executive:** Sandie McCartney — reported title “Treasurer”, 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 (T22).

**BUDGET** Total revenue between \$16,511 and \$36,966 — 0.67× to 1.50× the subject's \$24,644 (the band tightens as size grows).

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

**72** organizations qualified on sector, size, and geography → **72** within the band form the benchmarked peer set.

### Distribution of comparable compensation



\$2,318

\$12,960

\$31,605

\$46,468

\$101,020

\$2,600



## ■ 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 OK 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="#">Edenburt Charitable Fund</a>	WA	\$24,782	Treasurer	\$23,010	<b>\$18,172</b>	2024
<a href="#">Make A Difference Endowment Inc</a>	AL	\$24,472	President/ Executive Direc	\$182,459	<b>\$179,013</b>	2023
<a href="#">Boyd Family Foundation Inc</a>	GA	\$24,471	Director/secretary	\$21,408	<b>\$18,988</b>	2024
<a href="#">Albi Fund Institute And Lab</a>	CA	\$24,309	President & Ceo (As Of 12/1/2024)	\$25,798	<b>\$19,650</b>	2024
<a href="#">Ncf Corporation</a>	FL	\$25,000	Former Director/president	\$42,642	<b>\$36,380</b>	2023
<a href="#">David E Smith Family Foundation Inc</a>	CA	\$24,201	Vp/ceo/treas.	\$5,806	<b>\$4,422</b>	2024
<a href="#">Steel Founders' Society Foundation</a>	IL	\$25,112	Executive Vice President	\$44,119	<b>\$38,260</b>	2024
<a href="#">Spring Grove Commercial Club</a>	MN	\$25,127	Gambling Manager	\$3,000	<b>\$2,615</b>	2024
<a href="#">Kr Fund Inc</a>	MD	\$25,146	President & Public Dir. Until 07/24	\$30,197	<b>\$24,903</b>	2024
<a href="#">Goldman Family Foundation</a>	PA	\$23,737	Assistant Secretary	\$10,675	<b>\$9,391</b>	2024
<a href="#">Order Of The Eastern Star Of Utah</a>	UT	\$25,613	Worthy Grand	\$1,500	<b>\$1,394</b>	2023
<a href="#">Iue Cwa Local 81359 Inc</a>	NY	\$25,810	Co-chairman	\$500	<b>\$399</b>	2024
<a href="#">Providence Animal Center Foundation</a>	PA	\$25,836	Executive Director	\$8,213	<b>\$7,438</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Norman And Judith Jo Kreiss Family Fdn</a>	CA	\$25,866	Treasurer	\$3,000	<b>\$2,285</b>	2024
<a href="#">Leonard And Diane Sherman Family</a>	IL	\$23,334	Treasurer	\$80,133	<b>\$69,492</b>	2024
<a href="#">Zimmerli Foundation Inc</a>	SC	\$25,966	Director	\$44,976	<b>\$41,389</b>	2024
<a href="#">Shirley And Robert Raymer Supporting</a>	CA	\$23,072	Assistant Treasurer	\$50,736	<b>\$38,645</b>	2024
<a href="#">Community Hospice Foundation</a>	NC	\$23,065	Director	\$1,826	<b>\$1,665</b>	2024
<a href="#">Robert And Eileen Sill Family Foundation</a>	OH	\$26,365	Assistant Secretary	\$37,656	<b>\$36,220</b>	2023
<a href="#">Belle &amp; Isidor Eisenberg Family Support</a>	MI	\$22,879	Treasurer	\$26,189	<b>\$23,845</b>	2024
<a href="#">Southwestern Foundation</a>	TX	\$22,791	Trustee & President	\$155,488	<b>\$141,251</b>	2023
<a href="#">J Bruce Brolsma Educational Trust</a>	IA	\$26,901	Co-trustee	\$2,000	<b>\$1,989</b>	2023
<a href="#">Iarca Institute For Excellence Inc</a>	IN	\$27,107	Executive Director	\$15,000	<b>\$13,954</b>	2024
<a href="#">Jimmie Heuga Legacy Foundation For Ms</a>	CO	\$22,127	Exec Director, Secretary	\$30,000	<b>\$26,124</b>	2023
<a href="#">Sherrill-kenwood Community Chest Inc</a>	NY	\$27,311	Treasurer	\$2,000	<b>\$1,641</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OK 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 OK 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	72 organizations. Compensation range \$399–\$238,767; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$24,644); for reference, expenses \$26,015 and assets \$506,692.
ROLE MATCH	Sandie Mccartney, reported title " <i>Treasurer</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	53 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	11 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	10 <sup>th</sup>
Reportable pay only (column D), adjusted	89 <sup>th</sup>
All sources (D + E + F), adjusted	10 <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 (Sandie Mccartney) 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 72 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,600 is reasonable (approximately the 11<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.