

# Linda Lorelle Scholarship Fund

Executive Director / CEO

EIN 760534967  
 TX · NTEE B82  
 FY ending 2025-06-30  
 June 10, 2026

This analysis benchmarks the total compensation of **Victor Kendall, Executive Director / CEO** (\$60,000) 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 **68<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Victor Kendall — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (B82).
- BUDGET** Total revenue between \$58,834 and \$131,719 — 0.67x to 1.50x the subject's \$87,813 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (B82), nationwide + budget 0.67–1.5x revenue.

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

## Distribution of comparable compensation



\$7,720	\$13,470	\$36,553	\$70,135	\$118,704	\$60,000
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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 TX 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="#">Chris Kolenda Saber Six Foundation</a>	WI	\$87,451	Executive Director	\$68,908	<b>\$76,027</b>	2023
<a href="#">The Ad Club Foundation Inc</a>	MA	\$88,872	President & Director	\$7,941	<b>\$7,539</b>	2023
<a href="#">Sartell-st Stephen Education Foundation</a>	MN	\$86,602	Exec Consultant/pres (Beg 2/2024)	\$10,800	<b>\$10,951</b>	2024
<a href="#">Matthew J Deluca-dominic Olivo</a>	OH	\$89,306	Co-chairman	\$210,111	<b>\$235,102</b>	2023
<a href="#">United Association Scholarship Trust</a>	MD	\$86,082	Trustee	\$154,691	<b>\$148,402</b>	2024
<a href="#">The Buck Scholars Association Inc</a>	CA	\$85,060	Executive Director	\$42,500	<b>\$38,770</b>	2023
<a href="#">Nevada Hospitality Foundation</a>	NV	\$91,113	President, Ceo	\$35,000	<b>\$36,000</b>	2024
<a href="#">Kateri Tekakwitha Fund</a>	CA	\$91,348	Cfo	\$5,640	<b>\$4,869</b>	2025
<a href="#">Blackstone Valley Education Foundation Inc</a>	MA	\$84,170	Executive Director	\$52,400	<b>\$47,073</b>	2025
<a href="#">American Holistic Veterinary Medical</a>	MD	\$91,652	Contract Executive Directo	\$63,000	<b>\$58,881</b>	2025
<a href="#">Local 137 Nicholas Signorelli Sr</a>	NY	\$92,525	Director	\$137,476	<b>\$127,474</b>	2024
<a href="#">Air Traffic Control Scholarship Fund</a>	VA	\$82,848	President And Ceo (Former)	\$42,750	<b>\$42,356</b>	2024
<a href="#">Indian Womens Pocahontas Club</a>	OK	\$93,069	Administrator	\$3,500	<b>\$3,955</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Georgia Apartment Association</a>	GA	\$93,766	President	\$38,614	<b>\$39,841</b>	2024
<a href="#">Schroeder Scholarship Fund</a>	PA	\$81,407	Trustee	\$12,300	<b>\$12,586</b>	2024
<a href="#">Michael Sadler Foundation</a>	MI	\$80,801	President	\$24,000	<b>\$26,171</b>	2023
<a href="#">Texas Food &amp; Fuel Association Scholarship Foundation</a>	TX	\$80,681	President	\$20,944	<b>\$21,498</b>	2024
<a href="#">The Chelco Foundation Inc</a>	FL	\$95,633	Comp Is Not Paid By The Foundation	\$354,029	<b>\$341,276</b>	2024
<a href="#">Cma Education Foundation Inc</a>	CT	\$79,678	Executive Director	\$24,000	<b>\$23,773</b>	2023
<a href="#">Belafonte Family Foundation Inc</a>	NY	\$79,282	President/exec Director	\$99,000	<b>\$94,509</b>	2023
<a href="#">Paul Collins Jr Scholarship Fund</a>	NY	\$96,573	Fund Administrator	\$67,253	<b>\$62,360</b>	2024
<a href="#">Polish National Alliance</a>	IL	\$96,855	Treasurer	\$32,455	<b>\$32,741</b>	2024
<a href="#">Building And Construction Laborers Local</a>	OH	\$97,052	Trustee	\$111,278	<b>\$120,941</b>	2024
<a href="#">National Independent Automobile Dealers</a>	TX	\$78,487	President/ceo	\$15,238	<b>\$16,103</b>	2023
<a href="#">Oscar &amp; Mildred Larson Scholarship Trust</a>	PA	\$78,461	Provost	\$60,531	<b>\$63,771</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	72 organizations. Compensation range \$1,897–\$341,276; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$87,813); for reference, expenses \$218,276 and assets \$226,076. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Victor Kendall, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	36 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	68 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	67 <sup>th</sup>
Reportable pay only (column D), adjusted	88 <sup>th</sup>
All sources (D + E + F), adjusted	38 <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 (Victor Kendall) 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 10, 2026, comparing compensation against 72 similarly situated organizations (Same NTEE sector (B82), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$60,000 is reasonable (approximately the 68<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 10, 2026.