

Sam Foundation Inc

Executive Director / CEO

EIN 821811546

AL · NTEE T30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Julie Smith, Executive Director / CEO** (\$40,000) against **every comparable organization** that fit the selection criteria — **174** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53rd** percentile of comparable organizations within the typical range

Benchmarked executive: Julie Smith — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (T30).

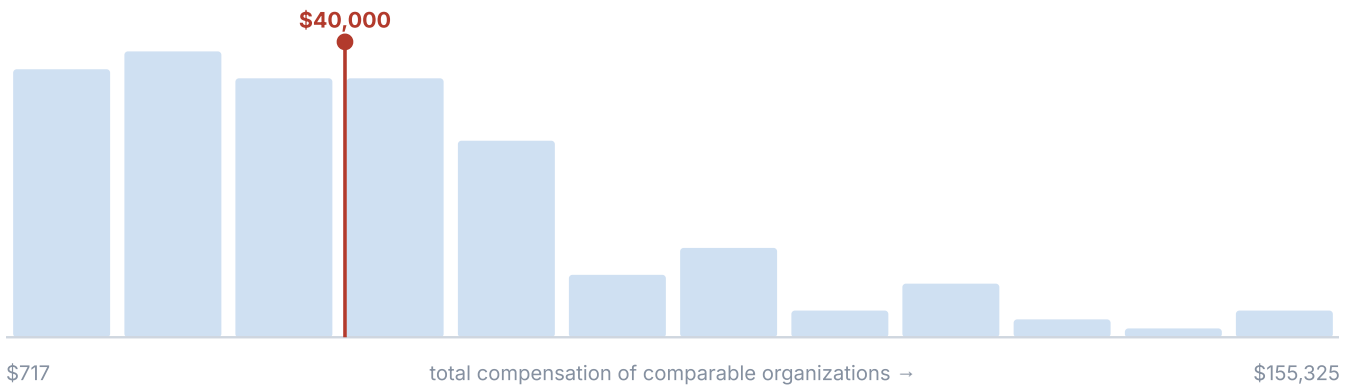
BUDGET Total revenue between \$136,333 and \$305,224 — 0.67x to 1.50x the subject's \$203,483 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (T30), nationwide + budget 0.67–1.5x revenue.

174 organizations qualified on sector, size, and geography

→ **174** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,427	\$20,390	\$35,836	\$57,552	\$88,419	\$40,000
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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 AL 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
Gulf Coast Cares Inc	FL	\$203,803	President/ceo	\$24,866	\$22,261	2023
American Charitable Trust Inc	AZ	\$204,431	Director And Chief Financial Officer	\$2,595	\$2,250	2025
Heads Hearts & Hands Of Heartland Inc	FL	\$205,501	Ceo/executive Director	\$24,500	\$22,833	2022
Anthony F Cordeiro Charitable	MA	\$201,258	Director	\$6,000	\$5,138	2023
Foundation For Dubuque Public Schools	IA	\$205,992	Exec. Director As Of Jun 2023	\$32,939	\$34,370	2023
Hillsborough Consortium For Technology And Education Inc	FL	\$199,659	Executive Director	\$24,240	\$21,078	2024
Tallahassee Action Grants	FL	\$207,411	Executive Director	\$40,000	\$34,783	2024
De Marchena-huyke Foundation	CA	\$208,537	President & Ceo	\$24,000	\$18,688	2025
Million Kids	CA	\$197,798	Director Ceo	\$42,000	\$33,570	2024
Muscatine Chamber Of Commerce	IA	\$209,493	President/ce	\$3,906	\$3,856	2025
Gator Bowl Sports Charities Inc	FL	\$196,570	President/ceo	\$6,665	\$5,796	2024
Equality And Inclusion In Hospitality Inc	CA	\$196,022	President/director	\$100,000	\$79,929	2024
Friends Of Dangberg Home Ranch	NV	\$210,976	Executive Director	\$57,386	\$53,245	2024
Pray For Gray	ND	\$195,654	Executive Director	\$44,239	\$44,938	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Oklahoma Blood Institute Foundation	OK	\$211,405	President & Ceo	\$85,934	\$87,588	2024
Long Island Community Chest Inc	NY	\$211,429	Executive Director	\$30,000	\$25,093	2024
Main Street Barberton Inc	OH	\$211,497	Executive Di	\$65,834	\$64,543	2024
Good Bourbon For A Good Cause	TX	\$211,739	Director/president	\$24,398	\$22,591	2024
Lawrence Township Education Foundation	NJ	\$212,194	Executive Director (7/1/23 - 2/29/24)	\$52,500	\$43,388	2024
Lhes Foundation	HI	\$194,744	Executive Di	\$19,740	\$16,842	2023
Coach Sam's Inner Circle Foundation	OH	\$194,583	Executive Di	\$68,056	\$65,002	2025
Fans For The Cure	NY	\$194,522	Founder & Cao	\$33,068	\$28,476	2023
Great Strides Long Island Inc	NY	\$212,536	Executive Director	\$16,800	\$14,052	2024
Trulight Ministries	OH	\$212,911	President/ex	\$19,248	\$18,871	2024
Congenital Heart Defect Coalition	NJ	\$193,986	Office Manager	\$6,811	\$5,795	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL 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 AL 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 **174** organizations. Compensation range \$717–\$155,325; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$203,483); for reference, expenses \$192,532 and assets \$86,700.
ROLE MATCH	Julie Smith, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	46 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	53 rd
Total compensation (D + F), as reported (no adjustments)	50 th
Reportable pay only (column D), adjusted	64 th
All sources (D + E + F), adjusted	38 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 (Julie Smith) 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 174 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,000 is reasonable (approximately the 53rd 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.