

Friends Of The Little White House

Executive Director / CEO

EIN 822020555

SC · NTEE F70

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Luanne Grant, Executive Director / CEO** (\$37,000) against **every comparable organization** that fit the selection criteria — **312** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **42nd** percentile of comparable organizations within the typical range

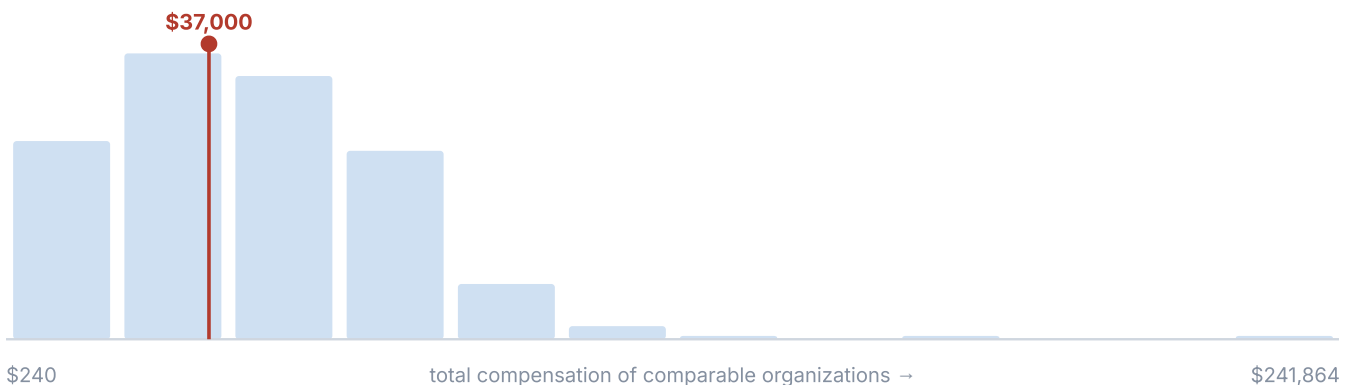
Benchmarked executive: Luanne Grant — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (F70).
BUDGET	Total revenue between \$105,367 and \$235,897 — 0.67x to 1.50x the subject's \$157,265 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (F), nationwide + budget 0.67–1.5x revenue.

312 organizations qualified on sector, size, and geography → **312** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,924	\$25,036	\$42,004	\$61,660	\$74,961	\$37,000
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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 SC 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
Corpus Christi Safe Place House Inc	TX	\$157,276	Administrator	\$31,750	\$29,570	2024
The Shed Inc	AL	\$157,435	President	\$25,284	\$25,432	2024
Pittsburgh Area Central Office Inc	PA	\$156,990	Administrato	\$49,197	\$45,679	2024
Oriana House Rehab Treatment And	OH	\$156,858	Ceo	\$36,540	\$37,097	2023
Shelter Of Wisdom	HI	\$157,678	Vp/director	\$32,400	\$27,007	2024
Sims Training And Wellness Center	NC	\$157,833	Sims	\$47,640	\$47,184	2023
Lakeview Villa Inc	FL	\$156,448	Board Chair	\$11,777	\$10,605	2023
Nashua Street Corporation	RI	\$158,759	President - Trustee	\$83,575	\$74,612	2024
Rapha House	NC	\$158,818	Board Chair	\$22,871	\$22,652	2023
Asian Mental Health Project	CA	\$155,399	Director Of Partnership	\$2,010	\$1,616	2024
Fraser Independent Living Project V	MN	\$159,211	Ceo/secretary	\$25,655	\$23,602	2024
North Cherry Creek Counseling Center	CO	\$159,406	Vice President	\$86,398	\$77,133	2024
About Progress Not Perfection	CA	\$154,850	Executive Director	\$82,800	\$66,568	2024
Biblical Restoration Ministries Inc	IA	\$154,580	President	\$76,077	\$77,555	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nami - Mt San Jacinto Incorporated	CA	\$154,562	Executive Direc	\$44,820	\$37,098	2023
Community Recovery International	MI	\$160,100	Director	\$65,700	\$63,138	2024
Dbt-linehan Board Of Certification	WA	\$160,158	Consulting Executive Director, Ex Officio	\$104,458	\$87,073	2024
Ocl Properties Xv Inc	NY	\$153,716	Chief Financial Officer	\$73,290	\$61,660	2024
Wabash Recovery Services Inc	IN	\$160,941	Executive Di	\$53,200	\$52,234	2024
Vista Center	MI	\$153,500	Director	\$48,200	\$45,126	2025
Ocl Properties li Inc	NY	\$153,420	Chief Financial Officer	\$73,290	\$61,660	2024
Experience Nature Unplugged	CA	\$153,394	Executive Director	\$54,250	\$43,615	2024
Smiles For Jake	MN	\$161,163	Executive Di	\$83,861	\$77,150	2024
Words Of Hope 4 Life	MI	\$161,866	Executive Di	\$19,500	\$18,740	2024
Holos Hope	AL	\$152,552	Founderdirector	\$36,000	\$37,280	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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 **312** organizations. Compensation range \$240–\$241,864; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$157,265); for reference, expenses \$136,852 and assets \$204,211.

ROLE MATCH	Luanne Grant, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	38 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	42 nd
Total compensation (D + F), as reported (no adjustments)	39 th
Reportable pay only (column D), adjusted	48 th
All sources (D + E + F), adjusted	34 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 (Luanne Grant) 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 312 similarly situated organizations (Same NTEE major group (F), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$37,000 is reasonable (approximately the 42nd 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.