

Hurting And Hungry Charity

Executive Director / CEO

EIN **834040063**

CA · NTEE P60

FY ending 2022-12-31

June 9, 2026

This analysis benchmarks the total compensation of **William D Smart Jr, Executive Director / CEO** (\$30,646) against **every comparable organization** that fit the selection criteria — **56** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **34th** percentile of comparable organizations within the typical range

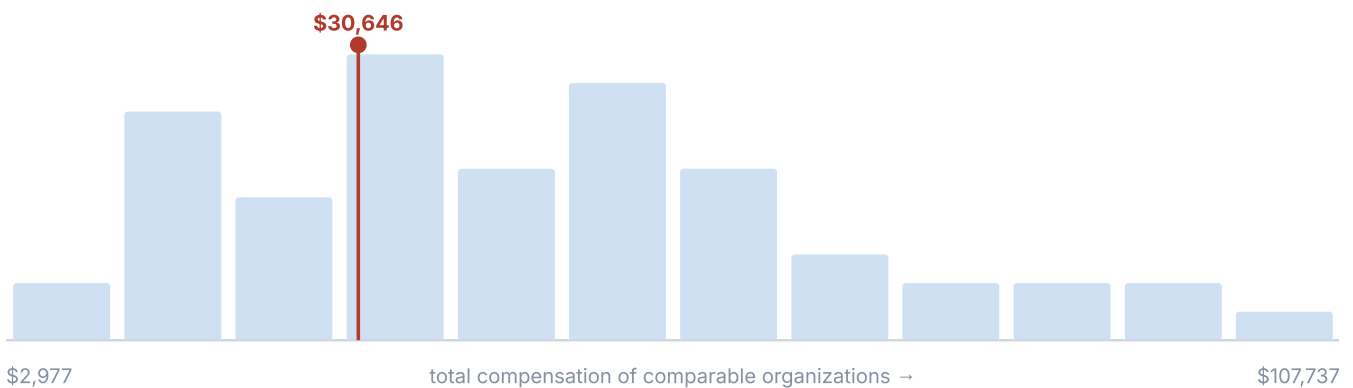
Benchmarked executive: William D Smart Jr — reported title “SECRETARY Ex Dir”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P60).
BUDGET	Total revenue between \$120,373 and \$269,493 — 0.67x to 1.50x the subject's \$179,662 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P60), nationwide + budget 0.67–1.5x revenue.

56 organizations qualified on sector, size, and geography → **56** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,671	\$28,366	\$40,992	\$59,762	\$77,317	\$30,646
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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 CA 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
Flagstaff International Relief Effort	AZ	\$181,567	President	\$100,700	\$107,737	2023
Dress For Success Louisville Inc	KY	\$177,065	Executive Director	\$65,000	\$75,459	2024
Empty Bowls Monongalia	WV	\$174,948	Executive Dir.	\$5,695	\$6,491	2025
Jose's Closet Inc	AZ	\$172,789	President	\$38,150	\$39,645	2024
Robs Barbershop Community Foundation	MD	\$167,633	Managing Director	\$58,500	\$59,098	2024
Wish Granters Inc	ID	\$167,251	Marketing &	\$26,546	\$30,514	2024
Stripes Of A Warrior Inc	CA	\$192,459	Organizer	\$12,399	\$11,911	2023
4th Street Basement Boutique	OH	\$193,593	President & Ceo	\$24,857	\$29,288	2023
Lantern Light Inc	LA	\$194,804	Executive Di	\$70,833	\$84,279	2024
Good Samaritan Mission Center	PA	\$195,288	Executive Director	\$57,308	\$61,753	2024
Guernsey County Cancer Society Inc	OH	\$195,383	Director	\$10,950	\$12,532	2024
Innovative Humanitarian Solutions Inc	TX	\$195,397	President	\$73,250	\$79,174	2024
Kings Mountain Crisis Ministry Inc	NC	\$163,354	Executive Director	\$33,963	\$37,919	2024
Pryor Ministries Center	OK	\$157,125	Director	\$18,000	\$22,049	2023
Angel Baskets Inc	CO	\$202,270	Executive Director	\$51,000	\$52,842	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Community Action Social Services & Education Inc	TX	\$203,584	Executive Director	\$49,390	\$53,385	2024
Every Warrior Network	LA	\$203,801	Chair	\$34,588	\$42,370	2023
Florida Automobile Dealers	FL	\$205,050	President	\$47,873	\$50,031	2023
Flushing Jewish Community Council I	NY	\$152,579	Executive Di	\$21,000	\$19,976	2025
Frog Ministry Inc	FL	\$207,187	President	\$49,920	\$49,368	2025
Mission 615 Inc	TN	\$208,542	President	\$61,000	\$69,284	2024
Interfaith Of Natrona County Inc	WY	\$150,397	Executive Dir.	\$55,000	\$61,998	2025
Together We Achieve	IA	\$209,805	President	\$33,000	\$39,044	2024
Life Line Of Sampson County Inc	NC	\$210,875	Executive Director	\$25,860	\$28,873	2024
Tender Foundation Inc	GA	\$211,147	Executive Director	\$24,000	\$26,846	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA cost of living and 2022 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 CA 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 56 organizations. Compensation range \$2,977–\$107,737; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$179,662); for reference, expenses \$167,143 and assets \$22,930.

ROLE MATCH William D Smart Jr, reported title "*SECRETARY Ex Dir*", 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 5 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	34 th
Total compensation (D + F), as reported (no adjustments)	36 th
Reportable pay only (column D), adjusted	38 th
All sources (D + E + F), adjusted	27 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 (William D Smart Jr) 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 56 similarly situated organizations (Same NTEE sector (P60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,646 is reasonable (approximately the 34th 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.