

Darlington Community Foundation

Executive Director / CEO

EIN 853378589

SC · NTEE T31

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Patsy M Sawyer, Executive Director / CEO** (\$84,000) against **every comparable organization** that fit the selection criteria — **55** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **89th** percentile of comparable organizations within the typical range

Benchmarked executive: Patsy M Sawyer — 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 (T31).

BUDGET Total revenue between \$12,001 and \$26,868 — 0.67x to 1.50x the subject's \$17,912 (the band tightens as size grows).

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

55 organizations qualified on sector, size, and geography

→ **55** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,832	\$14,733	\$31,228	\$47,819	\$89,283	\$84,000
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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
David And Regina Weinberg	MD	\$17,849	President & Public Dir. Until 07/24	\$30,197	\$27,061	2024
Sebastian Paul Long Testamentary Trust	AL	\$18,008	Trustee	\$43,115	\$44,648	2024
Leo Rose Jr And Charlotte Rose Family	FL	\$17,706	Board Member	\$279,869	\$259,462	2023
Cortland & Ella Brovitz Foundation	NY	\$17,049	Secretary	\$30,887	\$26,753	2024
Rina & Samuel M Frankel Family	OH	\$16,706	Treasurer Thru 9/20/2022	\$40,331	\$42,155	2023
Libman Family Foundation Inc	MD	\$16,690	President & Public Dir. Until 07/24	\$30,197	\$27,061	2024
Candlelighters Of El Paso Foundation	TX	\$19,676	Ceo	\$7,598	\$7,285	2024
Injam	TX	\$16,107	Secretary-tres	\$60,000	\$59,230	2023
Gha Autism Supports Foundation	NC	\$19,905	Ceo	\$260,099	\$250,971	2025
Stanley & Margaret Winkelman Foundation	MI	\$19,997	Treasurer	\$26,189	\$25,911	2024
Ywca Of Lubbock Legacy Fund Inc	TX	\$20,125	Ceo	\$14,855	\$14,665	2023
Chrissie Shull Elmore Safety Harbor Library Fund	SC	\$20,216	Trustee	\$2,181	\$2,181	2024
Irving B Fine Family Foundation	OH	\$20,344	Trustee & Treasurer Thru 5/4/2023	\$40,331	\$42,155	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Guardian Angel Support Corp	MO	\$20,460	Gasa President & Ceo	\$11,599	\$11,776	2024
Fentress Crut (Supporting Org) Sa Ttee	GA	\$20,485	Cheif Secretary	\$59,465	\$57,313	2024
Sholk-kaplan Family Foundation Inc	MD	\$20,583	President & Public Director	\$44,135	\$40,720	2023
Foundation For Illinois Colonial And	IL	\$15,056	Executive Director	\$63,000	\$61,123	2023
Friends Of Community Memorial Hospital -	IL	\$14,904	Anderson Healthcare Ceo	\$54,685	\$51,533	2024
Richmond Eye And Ear Foundation	VA	\$21,077	Ceo	\$52,842	\$50,351	2023
Judy Bradshaw Children's Foundation	SC	\$21,165	Secretary	\$44,976	\$44,976	2024
Pancratz Family Foundation	ND	\$14,648	Secretary/treasurer	\$29,687	\$31,228	2024
Ycc Foundation	UT	\$14,482	Executive Di	\$14,654	\$14,801	2023
Brookmeade Community Foundation Inc	NY	\$21,463	Ceo	\$34,469	\$29,856	2024
For The Children Foundation	MO	\$14,284	Executive Director	\$71,553	\$74,789	2023
Hinson Family Trust Foundation	OH	\$21,584	Asst Secretary	\$105,945	\$110,737	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 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 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	55 organizations. Compensation range \$433–\$259,462; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$17,912); for reference, expenses \$108,706 and assets \$95,836. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Patsy M Sawyer, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	42 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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	89 th
Total compensation (D + F), as reported (no adjustments)	89 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	22 nd

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 (Patsy M Sawyer) 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 55 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$84,000 is reasonable (approximately the 89th 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.