

Arizona's Children Foundation

Executive Director / CEO

EIN 860743705

AZ · NTEE O99

FY ending 2024-09-30

June 10, 2026

This analysis benchmarks the total compensation of **Jacob Schmitt, Executive Director / CEO** (\$18,539) against **every comparable organization** that fit the selection criteria — **89** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **45th** percentile of comparable organizations within the typical range

Benchmarked executive: Jacob Schmitt — reported title “PRESIDENT AND CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (O99).

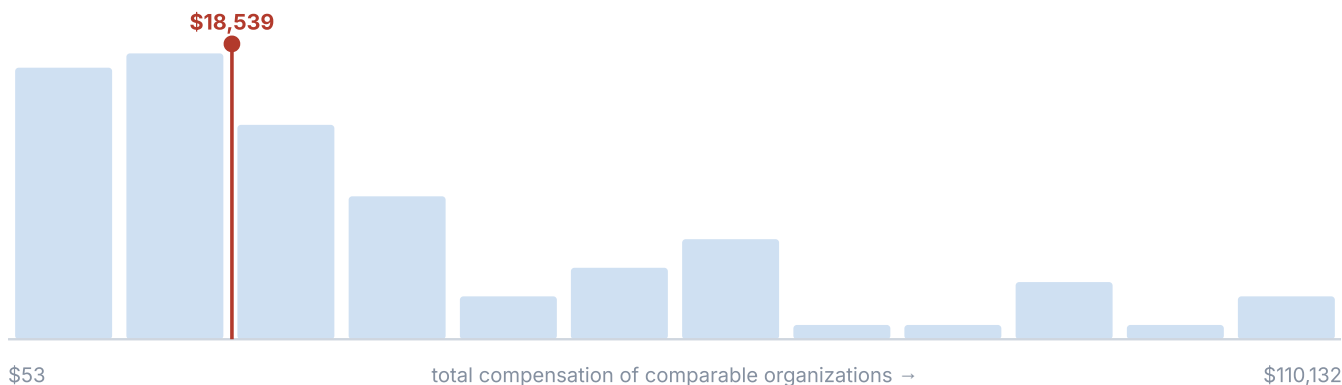
BUDGET Total revenue between \$51,212 and \$114,654 — 0.67x to 1.50x the subject's \$76,436 (the band tightens as size grows).

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

89 organizations qualified on sector, size, and geography

→ **89** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,799	\$9,863	\$23,096	\$45,258	\$75,039	\$18,539
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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 AZ 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
Rebuild Yourself Inc	FL	\$77,795	Secretary	\$1,648	\$1,610	2024
Royal Youth Dance Ensemble Incorporated	TN	\$73,153	Executive Director	\$9,000	\$10,127	2023
Kids Boost Inc	GA	\$80,295	Executive Di	\$83,475	\$87,273	2024
Mississippi Elks Charities	MS	\$80,627	Member	\$12,000	\$13,897	2024
Argonne Rebels Inc	KS	\$72,212	President	\$8,250	\$9,268	2024
Bgcmr Qalicb	VA	\$72,000	Secretary/treasurer	\$9,219	\$9,529	2023
Serious Ju Ju Skate Works Inc	MT	\$71,814	Executive Director	\$27,725	\$31,075	2024
Kaulu I Ka Pono Academy	HI	\$81,165	Secretary	\$67,220	\$60,964	2025
Southern Ohio Volleyball Club Inc	OH	\$71,309	Director	\$4,454	\$4,905	2024
Naugatuck Youth Soccer Inc	CT	\$71,224	Coaching Director	\$10,200	\$10,238	2023
Maple Springs Community Service Corporation	MD	\$71,157	Executive Director	\$4,500	\$4,375	2024
Victor Cruz Foundation Inc	NJ	\$82,121	Executive Director	\$30,000	\$27,851	2024
Center For Childhood	CA	\$70,118	Executive Director	\$15,000	\$13,866	2023
Alliance For Quality Education Inc	NY	\$70,017	Co Exec Dir	\$12,565	\$11,806	2024
Youth Alive Of The Capital Region Inc	VA	\$83,163	Executive Director	\$88,000	\$88,350	2024
Strictly Soccer Futbol Club Inc	FL	\$83,564	President	\$2,300	\$2,247	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Foundation For Big Brothers Big Sisters	TX	\$69,164	Ex-officio Board Member	\$5,379	\$5,760	2023
Club 100 Charitiesinc	FL	\$68,113	Director	\$5,800	\$5,666	2024
All About Character Inc	PA	\$67,071	Executive Di	\$36,419	\$38,879	2023
Do The Right Thing Inc	FL	\$66,988	Executive Di	\$26,908	\$26,284	2024
Crosswalk Teen Center	MI	\$86,718	Executive Director	\$5,000	\$5,366	2024
Nerdy Girl Success Inc	TX	\$86,879	Executive Dir.	\$50,000	\$52,006	2024
Texas Children In Nature	TX	\$65,928	Sarah Coles	\$19,737	\$20,529	2024
Arkings Foundation	TN	\$65,769	Director	\$5,100	\$5,739	2023
Youth Legislature Of Louisiana	LA	\$65,440	Executive Director	\$2,987	\$3,332	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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	89 organizations. Compensation range \$53–\$110,132; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$76,436); for reference, expenses \$7,696 and assets \$1,547,982. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Jacob Schmitt, reported title " <i>PRESIDENT AND CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	16 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	45 th
Total compensation (D + F), as reported (no adjustments)	45 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	92 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 (Jacob Schmitt) 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 89 similarly situated organizations (Same NTEE major group (O), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,539 is reasonable (approximately the 45th 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 10, 2026.