

Heritage Christian School

Executive Director / CEO

EIN 020447031
 NH · NTEE B24Z
 FY ending 2024-07-31
 June 9, 2026

This analysis benchmarks the total compensation of **Jill Miller Thorn Ex-officio, Executive Director / CEO** (\$30,000) against **every comparable organization** that fit the selection criteria — **127** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **14th** percentile of comparable organizations below the typical range for comparable organizations

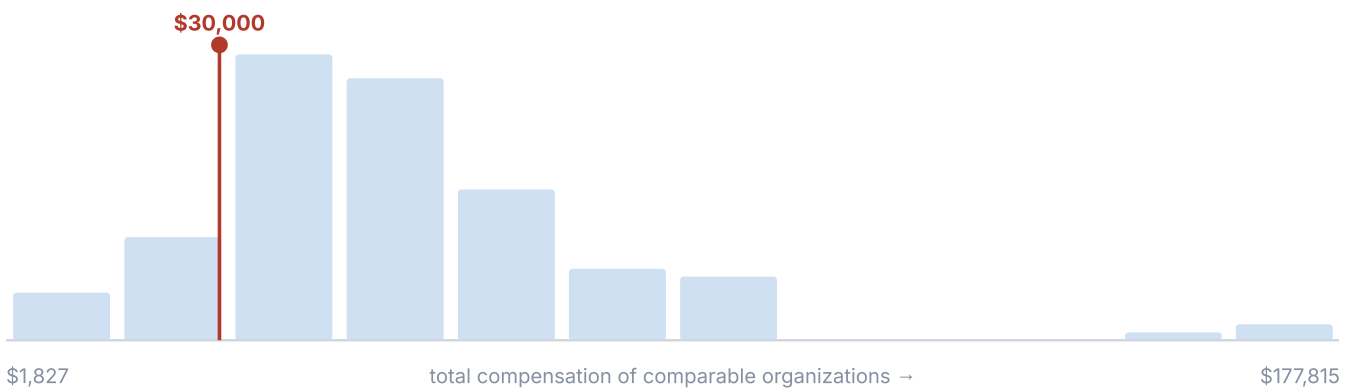
Benchmarked executive: Jill Miller Thorn Ex-officio — reported title “BOARD MEMBER/PRINCIPAL”, selected as the organization’s **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B24Z).
BUDGET	Total revenue between \$287,254 and \$643,107 — 0.67x to 1.50x the subject's \$428,738 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B24), nationwide + budget 0.67–1.5x revenue.

127 organizations qualified on sector, size, and geography → **127** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$25,384	\$36,473	\$48,931	\$62,514	\$81,781	\$30,000
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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 NH 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
Vardaman Street Christian Academy Inc	MS	\$428,231	Secretary/treasurer	\$22,450	\$26,380	2025
Brookeside Montessori	PA	\$427,878	Head Of Scho	\$56,647	\$59,602	2025
Up Christian Academy Inc	WI	\$429,619	Administrator	\$15,000	\$16,966	2024
Fayette Street Educational Foundation	NM	\$432,037	President	\$37,400	\$44,852	2023
Phoenix Academic Center Inc	OK	\$432,153	Head Administrator	\$65,660	\$78,301	2024
Gainesville Georgia Homeschool	GA	\$432,378	Frmr Mbr; Cr	\$1,800	\$1,960	2024
The New School Of Syracuse	NY	\$432,680	Director	\$51,500	\$49,101	2025
Secret Garden Montessori	NJ	\$423,643	Head Of School	\$53,821	\$52,042	2024
Highlands Latin School Inc	FL	\$423,358	President	\$33,333	\$34,915	2023
The Academy For Children Inc	NJ	\$434,561	President	\$100,008	\$96,702	2024
Cornerstone Christian Academy	NJ	\$435,583	Director	\$37,392	\$36,156	2024
Brighton Academy	OR	\$435,945	Chairman/pre	\$38,900	\$39,123	2024
Belle Creek Education Center	CO	\$421,210	Executive Director	\$47,077	\$48,888	2024
Binyan Yisroel Inc	MD	\$437,133	Executive Dir.	\$52,699	\$54,934	2023
Evergreen Garden School	WA	\$437,214	Director	\$55,725	\$55,628	2023
Atx Kids Club	TX	\$438,372	Executive Dir.	\$87,717	\$95,027	2024
Azalea City Montessori Cooperative	AL	\$439,120	Head Of School	\$30,000	\$36,137	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Dalton Learning Academy Inc	FL	\$439,244	President	\$80,250	\$81,646	2024
Grassroots Free School System Inc	FL	\$413,396	School Director	\$41,600	\$42,323	2024
Realms Of Inquiry	UT	\$448,232	Executive Di	\$54,021	\$59,878	2024
Simba Educational Ministries	SD	\$407,286	President	\$8,400	\$10,336	2023
Woodland Community School Inc	NH	\$404,065	Executive Dir.	\$67,691	\$65,946	2025
Mighty Oaks Enrichment Center	KS	\$454,779	President	\$25,000	\$29,250	2024
Fhl Academy Inc	MN	\$457,508	President	\$32,048	\$34,295	2024
The Masters Study Inc	IN	\$457,523	Director	\$1,600	\$1,827	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NH 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 NH 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	127 organizations. Compensation range \$1,827–\$177,815; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$428,738); for reference, expenses \$460,681 and assets \$476,371.
ROLE MATCH	Jill Miller Thorn Ex-officio, reported title <i>"BOARD MEMBER/PRINCIPAL"</i> , 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	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 5 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	14 th
Total compensation (D + F), as reported (no adjustments)	14 th
Reportable pay only (column D), adjusted	17 th
All sources (D + E + F), adjusted	14 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 (Jill Miller Thorn Ex-officio) 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 127 similarly situated organizations (Same NTEE sector (B24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,000 is reasonable (approximately the 14th 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.