

# Open Fields Inc

Executive Director / CEO

EIN 030226188

VT · NTEE B24Z

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Nellie Pennington, Executive Director / CEO** (\$4,320) against **every comparable organization** that fit the selection criteria — **41** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

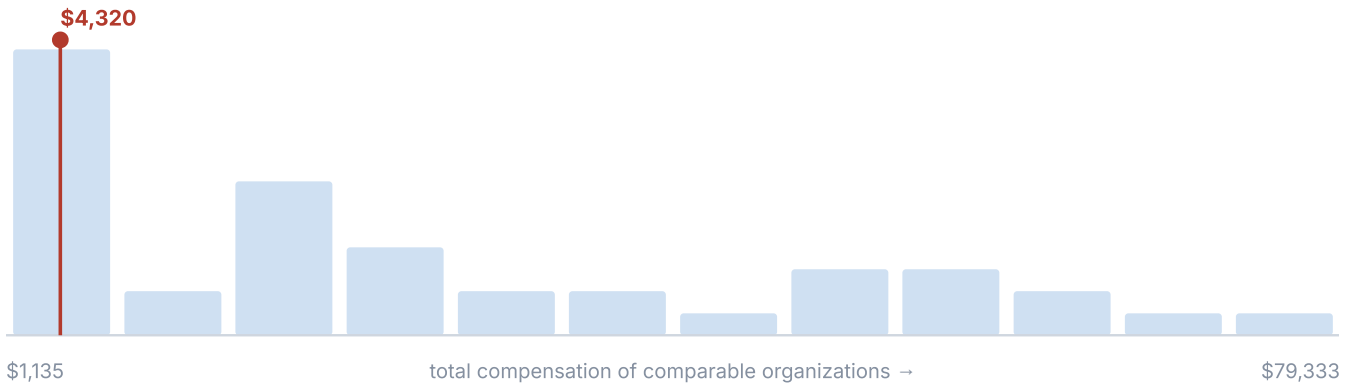
**Benchmarked executive:** Nellie Pennington — reported title "Director/Head of School", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B24Z).
BUDGET	Total revenue between \$106,475 and \$238,378 — 0.67x to 1.50x the subject's \$158,919 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B24), nationwide + budget 0.67–1.5x revenue.

**41** organizations qualified on sector, size, and geography → **41** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,335	\$5,608	\$19,009	\$44,028	\$58,005	<b>\$4,320</b>
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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 VT 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
<a href="#">Community Christian School Of</a>	IN	\$161,955	Director	\$63,600	<b>\$68,604</b>	2023
<a href="#">Firefly Education</a>	LA	\$162,356	Director	\$51,500	<b>\$58,005</b>	2023
<a href="#">Alabama Association Of Elementary</a>	AL	\$163,487	Aaesa Ast Ex Director	\$23,500	<b>\$25,968</b>	2023
<a href="#">Huaxia Chinese School At Montgomery Inc</a>	NJ	\$153,698	Board Member	\$1,280	<b>\$1,135</b>	2024
<a href="#">Solon Academy Inc</a>	OH	\$166,891	Board Member	\$1,125	<b>\$1,219</b>	2023
<a href="#">Oakville Community Christian</a>	OR	\$143,240	President	\$18,088	<b>\$16,259</b>	2025
<a href="#">Oklahoma School Of Innovation And Experiential Learning Inc</a>	OK	\$141,809	President	\$55,000	<b>\$61,948</b>	2023
<a href="#">Boulder Sudbury School</a>	CO	\$176,598	Secretary And Teacher	\$6,516	<b>\$6,048</b>	2025
<a href="#">Ohr Zahava</a>	TX	\$179,842	Vice President	\$47,630	<b>\$48,734</b>	2023
<a href="#">Huaxia Chinese School At Bridgewater</a>	NJ	\$184,351	Principal	\$8,480	<b>\$7,522</b>	2024
<a href="#">St Catherine Of Siena Academy</a>	NY	\$186,368	Chair & Trea	\$4,090	<b>\$3,672</b>	2024
<a href="#">Oyate Hope Academy</a>	SD	\$127,747	Executive Director	\$50,163	<b>\$56,628</b>	2023
<a href="#">The Morgan Oliver School For Anti-racism Inc</a>	GA	\$192,109	Ceo	\$14,583	<b>\$14,998</b>	2023
<a href="#">Bnos Sarah Inc</a>	NJ	\$194,438	Trustee	\$6,000	<b>\$5,322</b>	2024
<a href="#">Acton Pittsburgh Inc</a>	PA	\$122,587	Sec	\$5,498	<b>\$5,608</b>	2023
<a href="#">Grace Christian Academy</a>	NC	\$196,126	Teacher	\$26,667	<b>\$26,670</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Albert Lea Wrestling Boosters</a>	MN	\$196,683	Trustee	\$33,900	<b>\$33,280</b>	2024
<a href="#">Kardia Classical School</a>	WA	\$196,814	Head Of School	\$29,358	<b>\$25,441</b>	2025
<a href="#">Faith Alive Christian Academy</a>	VI	\$201,389	Teacher	\$27,288	<b>\$28,094</b>	2023
<a href="#">Marietta Johnson School Of Organic</a>	AL	\$115,900	Board Member	\$10,900	<b>\$11,699</b>	2024
<a href="#">Mercy Christian Academy</a>	LA	\$204,384	Board Member	\$32,296	<b>\$36,375</b>	2023
<a href="#">Gaia Democratic School</a>	MN	\$205,347	Officer-key Employee	\$40,000	<b>\$39,268</b>	2024
<a href="#">Life Point Christian University Inc</a>	AZ	\$205,771	President	\$50,400	<b>\$48,157</b>	2024
<a href="#">Palmyra Christian Academy</a>	MO	\$206,020	Director	\$3,550	<b>\$3,846</b>	2023
<a href="#">Wca Foundation Inc</a>	KS	\$111,773	President	\$2,113	<b>\$2,335</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VT 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 VT 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	41 organizations. Compensation range \$1,135–\$79,333; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$158,919); for reference, expenses \$153,352 and assets \$705,866.
ROLE MATCH	Nellie Pennington, reported title " <i>Director/Head of School</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	20 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	17 <sup>th</sup>
Reportable pay only (column D), adjusted	20 <sup>th</sup>
All sources (D + E + F), adjusted	17 <sup>th</sup>

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 (Nellie Pennington) 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 41 similarly situated organizations (Same NTEE sector (B24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,320 is reasonable (approximately the 20<sup>th</sup> 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.