

City On A Hill Foundation Inc

Executive Director / CEO

EIN 043217458

MA · NTEE B290

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Sonya Pratt, Executive Director / CEO** (\$23,761) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **35th** percentile of comparable organizations within the typical range

Benchmarked executive: Sonya Pratt — reported title "CLERK", 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 (B290).

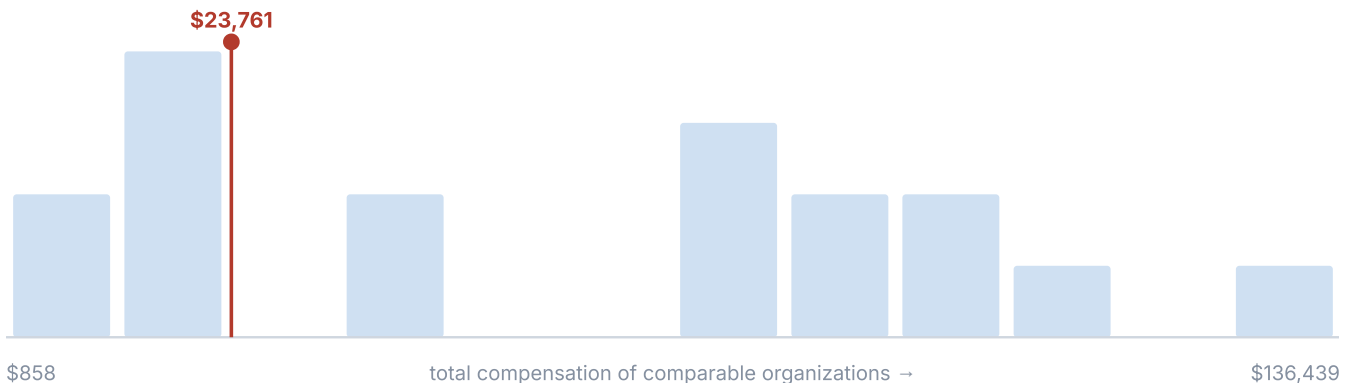
BUDGET Total revenue between \$222,913 and \$499,059 — 0.67x to 1.50x the subject's \$332,706 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B29), nationwide + budget 0.67–1.5x revenue.

17 organizations qualified on sector, size, and geography

→ **17** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,564	\$18,278	\$74,069	\$83,488	\$104,335	\$23,761
---------	----------	----------	----------	-----------	----------



■ 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 MA 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
Kalmiopsis Community Arts High School	OR	\$348,553	Secretary & Staff Representat	\$15,417	\$15,476	2024
Progressnow Colorado	CO	\$301,925	Executive Director	\$1,000	\$1,036	2024
Franklin Schools Foundation	UT	\$370,141	Director	\$34,083	\$37,705	2024
Catskill Wheelhouse	NY	\$371,970	Secretary/staff Representa	\$35,799	\$34,966	2024
One Dearborn Inc	IN	\$291,294	Executive Di	\$88,339	\$100,695	2024
Imagine Akron Academy	OH	\$380,475	Treasurer	\$18,500	\$21,179	2024
Do & Be Arts Academy Of Excellence	NV	\$391,413	Executive Di	\$104,020	\$109,796	2025
Fore Life Inc	FL	\$271,296	Director	\$18,000	\$18,278	2024
Robert Frost Charter School	NH	\$394,924	Head Of Scho	\$72,084	\$74,069	2023
Hinckley Preparatory Academy	OH	\$409,647	Board Member	\$750	\$858	2024
Nextgen Global Leadership Academies	TX	\$409,688	Superintendent	\$75,000	\$83,488	2023
St Louis Voices Academy Of Media Arts	MO	\$255,669	Executive Director	\$65,550	\$77,260	2023
Elevated Charter School	UT	\$240,325	Executive Director	\$88,290	\$97,673	2024
The Bryan Allen Stevenson School Of	DE	\$432,712	Executive Dir.	\$128,915	\$136,439	2024
Everyblackgirl Inc	SC	\$453,377	Executive Director	\$68,667	\$77,431	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Deer Valley Charter Schools Inc	AZ	\$482,697	Executive Di	\$12,692	\$13,583	2023
Community First School Inc	CT	\$489,223	School Leader	\$82,032	\$83,137	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA cost of living and 2023 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 MA 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 17 organizations. Compensation range \$858–\$136,439; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$332,706); for reference, expenses \$486,755 and assets \$6,471,630. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Sonya Pratt, reported title "*CLERK*", 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.**

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	35 th
Total compensation (D + F), as reported (no adjustments)	35 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	100 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 (Sonya Pratt) 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 17 similarly situated organizations (Same NTEE sector (B29), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$23,761 is reasonable (approximately the 35th 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.