

# Robert E And Elizabeth L Kahn

Executive Director / CEO

This analysis benchmarks the total compensation of **James D Herbert Phd, Executive Director / CEO** (\$156,890) against **every comparable organization** that fit the selection criteria — **152** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **97<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

**Benchmarked executive:** James D Herbert Phd — reported title “Trustee”, 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 (B11).
- BUDGET** Total revenue between \$245,514 and \$549,660 — 0.67x to 1.50x the subject's \$366,440 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

**152** organizations qualified on sector, size, and geography → **152** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$6,303	\$18,698	\$44,280	\$76,783	\$112,815	\$156,890
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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
<a href="#">Friends Of Martin Luther King Jr</a>	MA	\$367,135	President	\$145,936	<b>\$142,025</b>	2023
<a href="#">Monte Cassino Charitable Trust</a>	OK	\$367,245	Ex-officio Trustee	\$22,085	<b>\$26,337</b>	2023
<a href="#">Magellan Education Foundation Inc</a>	NC	\$365,340	Secretary	\$15,529	<b>\$17,377</b>	2023
<a href="#">Fern Creek High School</a>	KY	\$369,368	Chair	\$18,000	<b>\$20,343</b>	2024
<a href="#">Good Shepherd Mission Network Inc</a>	LA	\$370,465	Chief Executive Officer	\$16,192	<b>\$18,755</b>	2024
<a href="#">Midlothian Band Boosters</a>	TX	\$361,798	Treasurer	\$1,200	<b>\$1,231</b>	2025
<a href="#">Bms Building Company</a>	MN	\$360,320	Executive Director	\$8,035	<b>\$8,598</b>	2023
<a href="#">The Maggie L Walker Governor's School</a>	VA	\$358,293	Executive Director	\$85,000	<b>\$84,107</b>	2025
<a href="#">New Century Academy Affiliated Building</a>	MN	\$375,000	Executive Director	\$9,880	<b>\$10,270</b>	2024
<a href="#">Aggie Sandstone Foundation</a>	UT	\$375,484	Director & Treasurer	\$78,986	<b>\$82,846</b>	2025
<a href="#">Maine Center Ventures</a>	ME	\$357,196	Ceo (Resigned September 2022)	\$47,244	<b>\$51,234</b>	2023
<a href="#">Cuny School Of Professional Studies</a>	NY	\$376,120	Interim Dean	\$146,720	<b>\$139,465</b>	2024
<a href="#">Charter Facilities Support Corp</a>	CA	\$353,153	Ceo	\$36,704	<b>\$34,324</b>	2023
<a href="#">Vista Ridge High School Athletic Booster Club</a>	TX	\$351,294	Treasurer	\$2,386	<b>\$2,446</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Dolls &amp; Dreams</a>	DC	\$383,183	Executive Director Interim Chair	\$106,500	<b>\$98,310</b>	2024
<a href="#">Village Association</a>	OR	\$386,169	Board Member	\$720	<b>\$703</b>	2024
<a href="#">Rilke Schule Inc</a>	AK	\$346,655	Executive Director	\$51,850	<b>\$53,685</b>	2023
<a href="#">El Sol Academy Foundation</a>	CA	\$345,291	Exec. Dir. Of El Sol Academy	\$48,053	<b>\$44,938</b>	2023
<a href="#">Global Risk Management Institute</a>	NY	\$388,639	President	\$76,312	<b>\$74,681</b>	2023
<a href="#">Highland Foundation For Educational</a>	OH	\$343,929	Executive Di	\$87,034	<b>\$94,469</b>	2025
<a href="#">Northeast Arkansas Charitable Foundation Inc</a>	AR	\$389,317	2901 Doyle, Newport Ar 72112	\$5,400	<b>\$6,385</b>	2024
<a href="#">Keya Foundation Llc</a>	SD	\$390,425	Director	\$57,202	<b>\$66,408</b>	2024
<a href="#">Bartholomew Consolidated School</a>	IN	\$391,263	Executive Director	\$35,000	<b>\$39,973</b>	2023
<a href="#">The Angel Fund</a>	MT	\$337,378	Executive Director	\$19,422	<b>\$21,456</b>	2025
<a href="#">Friends Of Baystate Academy Charter</a>	MA	\$396,862	President	\$151,453	<b>\$147,394</b>	2023

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

## ● Sample, role match & sensitivity

PEER COUNT **152** organizations. Compensation range \$703–\$561,391; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$366,440); for reference, expenses \$147,749 and assets \$3,575,875. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	James D Herbert Phd, reported title " <i>Trustee</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	64 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	97 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	95 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	99 <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 (James D Herbert Phd) 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 152 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$156,890 is reasonable (approximately the 97<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.