

Memorial Spaulding School Extended Day

Executive Director / CEO

EIN 222498817
 MA · NTEE B9XZ
 FY ending 2024-06-30
 June 13, 2026

This analysis benchmarks the total compensation of **Bonnie Croopnick, Executive Director / CEO** (\$96,000) against the **2000** closest of **3,234** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **75th** percentile of comparable organizations within the typical range

Benchmarked executive: Bonnie Croopnick — reported title “TREASURER,PRESIDENT,CHAIRMAN, EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B9XZ).

BUDGET Total revenue between \$321,151 and \$718,996 — 0.67x to 1.50x the subject's \$479,331 (the band tightens as size grows).

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

3,234 organizations qualified on sector, size, and geography → **2,000** within the band from the benchmarked peer set (closest by budget).

Distribution of comparable compensation



\$16,823	\$40,287	\$67,521	\$96,478	\$131,348	\$96,000
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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 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
Lifebridge Academy	VA	\$479,240	Executive Dir.	\$99,114	\$106,496	2024
Valley Christian School	WY	\$479,070	Administrator/principal	\$37,344	\$44,500	2024
La County Library Foundation	CA	\$479,609	Executive Director	\$162,852	\$156,488	2024
Pantheon Education Center Inc	IN	\$478,938	Ceo	\$78,908	\$92,601	2024
Your Money Matters	WA	\$479,748	Founder	\$120,588	\$120,144	2024
University Of Toledo Alumni Association	OH	\$479,751	Executive Director	\$216,655	\$262,902	2023
Valley Library Consortium Inc	MI	\$479,765	Executive Director	\$99,010	\$113,725	2024
Senia International	OR	\$479,790	Executive Director	\$93,159	\$99,117	2023
Maine Philanthropy Center	ME	\$479,791	President & Ceo	\$124,083	\$138,268	2024
Great Sso Inc	GA	\$479,813	President	\$35,500	\$40,896	2023
Dynasty Child Care Center	OH	\$479,850	President	\$45,757	\$53,931	2024
First Gen Scholars	CA	\$479,860	President/executive Direct	\$79,063	\$75,974	2024
Farm And City	TX	\$478,727	Executive Dir.	\$73,784	\$84,560	2023
Boxboro Children Center Inc	MA	\$478,719	President	\$104,040	\$101,358	2025
Charter Facility Solutions	CO	\$478,719	Executive Director	\$240,590	\$264,307	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
South Central Section Pga Foundation	OK	\$479,970	Executive Director	\$25,405	\$31,130	2024
Eei Support Corporation	CA	\$480,000	Ceo (Until 5/22)	\$34,043	\$33,679	2023
Child's Play Learning Center Inc	TX	\$478,657	Secretary & Asst Program Director	\$336	\$385	2023
College Affordable Inc	MA	\$478,589	Executive Director/clerk	\$171,553	\$171,553	2024
Lake Geauga Educational Assistance	OH	\$480,156	Executive Director	\$80,348	\$97,499	2023
Tech Valley Center Of Gravity Inc	NY	\$478,374	Facilities D	\$63,150	\$65,378	2023
Mindpeace Cincinnati	OH	\$478,220	Executive Director	\$120,640	\$142,192	2024
Prairie Stem	NE	\$480,488	Executive Director	\$53,846	\$64,448	2024
Black In Ai	CA	\$480,536	Ceo	\$197,918	\$190,184	2024
St Mary's Episcopal School	VA	\$480,546	Executive Director	\$41,254	\$43,184	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 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 **2000** organizations. Compensation range \$140–\$539,314; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$479,331); for reference, expenses \$384,293 and assets \$488,715.

ROLE MATCH	Bonnie Croopnick, reported title " <i>TREASURER,PRESIDENT,CHAIRMAN, EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	198 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	69 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	75 th
Total compensation (D + F), as reported (no adjustments)	79 th
Reportable pay only (column D), adjusted	78 th
All sources (D + E + F), adjusted	67 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 (Bonnie Croopnick) 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 13, 2026, comparing compensation against 2000 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$96,000 is reasonable (approximately the 75th 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 13, 2026.