

Literacy Volunteers Of America Essex &

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Cheryl Locastro, Executive Director / CEO** (\$18,798) against **every comparable organization** that fit the selection criteria — **149** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Cheryl Locastro — 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

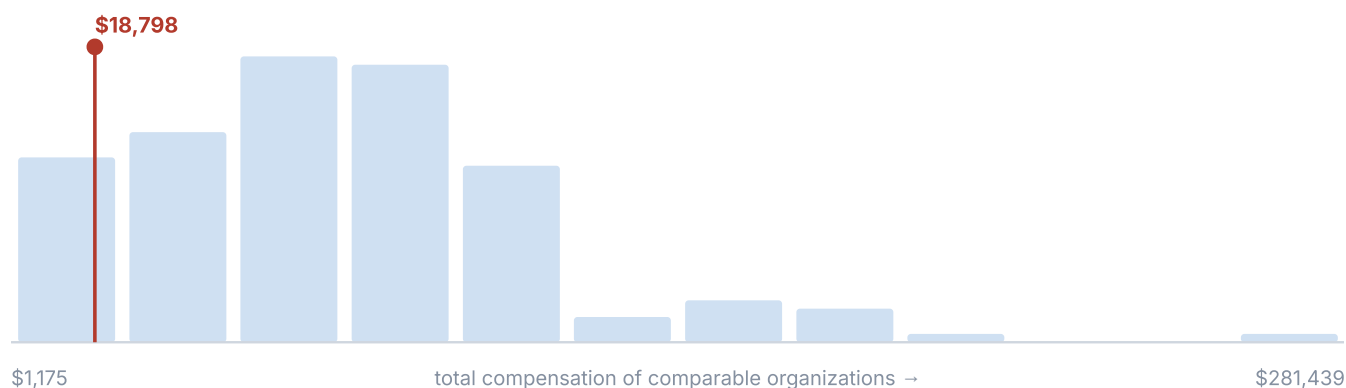
SECTOR Organizations sharing the subject's NTEE classification (B60).

BUDGET Total revenue between \$234,889 and \$525,873 — 0.67x to 1.50x the subject's \$350,582 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B60), nationwide + budget 0.67–1.5x revenue.

149 organizations qualified on sector, size, and geography → **149** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$18,555

\$41,596

\$65,808

\$93,077

\$115,997

\$18,798



■ 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 NJ 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
Titusville Regional Literacy Council	PA	\$350,618	Executive Director	\$42,466	\$47,431	2023
Knox Regional Development Alliance	KY	\$349,328	President/ce	\$150,000	\$180,497	2023
Plaza Comunitaria Sinaloa	CA	\$348,476	Chief Executive Officer	\$69,807	\$67,513	2023
Minnesota Logger Education Program	MN	\$354,004	Executive Di	\$94,500	\$101,584	2024
Alaska Policy Forum Inc	AK	\$355,370	Ceo/non-voting Secretary	\$86,923	\$93,077	2023
2nd Chance Ms	MS	\$345,669	Program Director	\$55,000	\$66,640	2024
Oncology Association Of Naturopathic Physicians	AK	\$344,997	Executive Director	\$60,892	\$63,332	2024
W House Inc	TN	\$344,755	Executive Di	\$51,833	\$59,272	2024
Pathway Financial Education	MO	\$344,022	Executive Director	\$35,045	\$41,573	2023
Happier Valley Comedy Inc	MA	\$343,687	President	\$65,127	\$63,668	2024
Edwins Second Chance Life Skills Center	OH	\$342,059	Pre., Secretary & Treasure	\$19,654	\$22,646	2024
Louise H Batz Patient Safety Foundation	TX	\$341,013	Executive Director	\$52,500	\$58,819	2023
Institute For Inclusion In The Legal	IL	\$361,253	Ceo	\$92,591	\$99,029	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Association Of Computer Technology Educa	ME	\$339,711	Executive Director	\$87,112	\$97,698	2023
Faith Community Nurse Network	MN	\$336,612	Executive Di	\$3,333	\$3,582	2024
The Institute Of Classical	CA	\$336,507	Chapter Dire	\$101,823	\$98,477	2023
Monadnock Art X Tech	NH	\$365,852	Executive Director	\$49,962	\$51,670	2023
Carley Cunniff-peter S Dixon Md	CT	\$335,019	Executive Dir.	\$165,000	\$168,302	2024
Movers And Shakas	HI	\$366,694	Executive Director	\$162,210	\$157,991	2024
Greater Fort Worth Pro-life Ministries	TX	\$367,579	Executive Director	\$48,617	\$54,469	2023
American Institute Of Healthcare Compliance	OH	\$332,828	Lpn, Bs, Cca, Cifha, Cha, Chcm, Chbs, Chco, Ohcc, Cmdp, lcdct-cm/pcs	\$54,223	\$64,323	2023
Cleveland Empowerment Foundation	MS	\$332,100	Director, Ch	\$27,217	\$33,951	2023
Agts Inc	AZ	\$369,533	President/se	\$47,365	\$48,278	2025
Leadership Tallahassee Inc	FL	\$371,244	President/ceo	\$16,095	\$16,935	2023
Expanding Frontiers Corp	TX	\$371,930	Board Member	\$71,190	\$79,759	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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	149 organizations. Compensation range \$1,175–\$281,439; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$350,582); for reference, expenses \$271,518 and assets \$562,154.
ROLE MATCH	Cheryl Locastro, reported title "TRUSTEE", 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	13 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	11 th
Total compensation (D + F), as reported (no adjustments)	11 th
Reportable pay only (column D), adjusted	15 th
All sources (D + E + F), adjusted	8 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 (Cheryl Locastro) 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 149 similarly situated organizations (Same NTEE sector (B60), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$18,798 is reasonable (approximately the 11th 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.