

Westerhoff School Of Music & Art Inc

Executive Director / CEO

EIN 223608221
 NJ · NTEE B28
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **David Iskowitz, Executive Director / CEO** (\$133,086) against **every comparable organization** that fit the selection criteria — **84** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **96th** percentile of comparable organizations above the 90th percentile — board review recommended

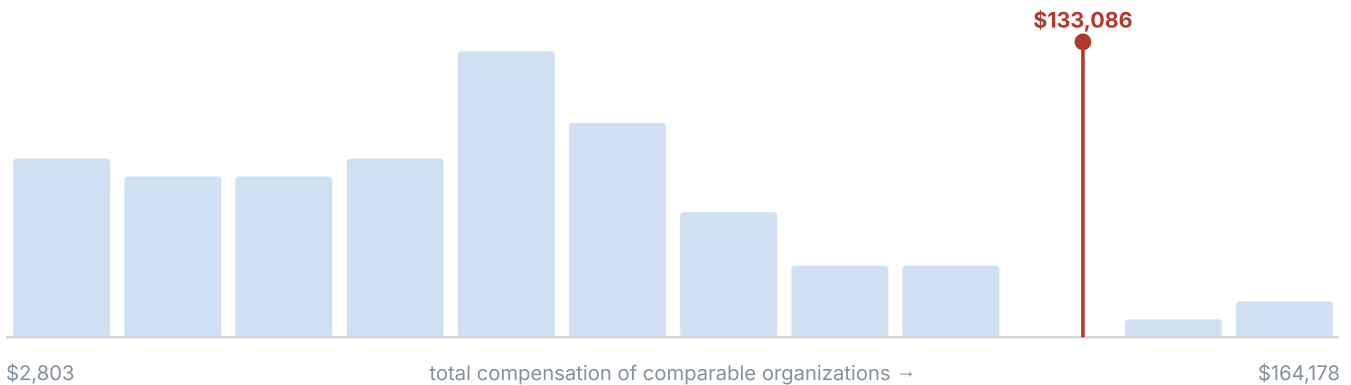
Benchmarked executive: David Iskowitz — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (B28).
- BUDGET** Total revenue between \$296,058 and \$662,818 — 0.67x to 1.50x the subject's \$441,879 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (B28), nationwide + budget 0.67–1.5x revenue.

84 organizations qualified on sector, size, and geography → **84** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,950	\$32,402	\$60,102	\$77,938	\$107,807	\$133,086
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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 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
Wisteria Montessori Inc	MA	\$444,264	President	\$56,657	\$57,024	2024
Arizona Spellers Academy	AZ	\$439,070	Ceo	\$13,846	\$14,530	2025
Shenandoah Autism Center	VA	\$436,300	Executive Di	\$69,357	\$75,005	2024
Matthew 19 14	KS	\$432,166	Executive Director	\$44,871	\$55,897	2023
Dyslexia Tutoring Program	MD	\$452,959	Ceo	\$156,791	\$164,178	2024
The Green House Venture	MO	\$454,036	Secretary	\$9,858	\$11,694	2024
River City Fellowship Christian School	TX	\$457,335	Executive Director	\$36,000	\$40,333	2024
New England School Of The Arts	NH	\$459,113	Head Of Scho	\$50,000	\$51,709	2024
The Exceptional Way Inc	GA	\$421,142	Executive Di	\$59,908	\$67,466	2024
Hope Springs Christian Learning Center Inc	GA	\$413,039	Ceo	\$39,930	\$44,968	2024
Made Houston	TX	\$474,179	Vp, Treasurer, Head Of School	\$70,213	\$80,988	2023
No More Sidelines	MI	\$408,828	Ceo	\$26,000	\$30,057	2024
The Manor Inc	MI	\$475,915	President & Ceo	\$43,254	\$51,481	2023
Spectrum Of Joy Inc	AZ	\$407,281	President	\$10,854	\$11,390	2025
New L E A P S Academy Inc	FL	\$477,057	President	\$20,900	\$21,990	2024
The Social Engineering Project	CA	\$405,321	Director	\$92,308	\$89,275	2024
Lifebridge Academy	VA	\$479,240	Executive Dir.	\$99,114	\$107,185	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Roxbury Roots Montessori Inc	MA	\$404,189	President & Ceo	\$70,705	\$73,264	2023
Senia International	OR	\$479,790	Executive Director	\$93,159	\$99,758	2023
Blazing Stars Montessori School Inc	FL	\$403,928	Officer	\$57,876	\$60,896	2024
Exceptional Education Outreach Inc	FL	\$402,749	President & Ceo	\$26,606	\$28,821	2023
Capucine Montessori School Inc	MA	\$485,345	President & Clerk	\$67,417	\$67,853	2024
Clarke County Education Foundation Inc	VA	\$397,863	Executive Dir.	\$40,040	\$43,300	2024
Snowdrop Montessori School Inc	MA	\$396,087	President	\$60,000	\$60,388	2024
The Italian American Club Foundation	MN	\$391,509	President	\$9,000	\$9,960	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 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 84 organizations. Compensation range \$2,803–\$164,178; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$441,879); for reference, expenses \$504,467 and assets \$524,358.

ROLE MATCH David Iskowitz, reported title "*DIRECTOR*", 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 2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 2 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	96 th
Total compensation (D + F), as reported (no adjustments)	98 th
Reportable pay only (column D), adjusted	98 th
All sources (D + E + F), adjusted	96 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 (David Iskowitz) 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 84 similarly situated organizations (Same NTEE sector (B28), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$133,086 is reasonable (approximately the 96th 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.