

The Foundation For Chabot-las Positas Community College District

Executive Director / CEO

EIN 237074515

CA · NTEE B82

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Mr Jonah Nicholas, Executive Director / CEO** (\$123,893) against **every comparable organization** that fit the selection criteria — **70** 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: Mr Jonah Nicholas — reported title “TREASURER”, 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 (B82).

BUDGET Total revenue between \$13,749 and \$30,781 — 0.67x to 1.50x the subject's \$20,521 (the band tightens as size grows).

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

70 organizations qualified on sector, size, and geography

→ **70** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,730 10TH	\$7,557 25TH	\$19,266 MEDIAN	\$49,124 75TH	\$89,907 90TH	\$123,893 THIS ORG · 96TH
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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 CA 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
Readability Matters	CO	\$20,412	Chair	\$60,000	\$66,627	2024
Relife Initiatives Corporation	GA	\$20,705	Ceo	\$5,495	\$6,587	2023
Briercrest College And Seminary Usa	WA	\$20,749	Officer	\$99,132	\$105,819	2023
Mcgehee Mens Club Inc	AR	\$20,118	Secretary	\$10,984	\$14,298	2024
Alumnae Association Of The Lenox Hill	NY	\$21,224	President/editor Of Echo	\$10,000	\$10,773	2023
Sizer School Foundation Inc	MA	\$21,296	Board Memeber	\$6,749	\$7,231	2023
Norris Square Education Corporation	PA	\$21,499	Ceo-xiente	\$16,868	\$19,480	2024
The Professional Institute For	PA	\$21,644	Executive Director	\$35,000	\$41,615	2023
Highland School Inc	WV	\$19,261	President	\$500	\$611	2025
The Joy School Endowment Fund	TX	\$19,241	School President/head	\$23,705	\$27,461	2024
Spotsylvania Education Foundation	VA	\$19,043	Executive Director	\$5,049	\$5,812	2023
Faribault Rotary Youth Services Inc	MN	\$19,024	President	\$6,400	\$7,135	2025
The Exploris Foundation	NC	\$22,055	Board Member	\$9,462	\$11,656	2023
South Central Library System Foundation	WI	\$18,899	Secretary	\$32,631	\$40,632	2023
Dr J E Green Educational Trust	AL	\$18,849	Trustee	\$11,975	\$15,425	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Building Industry Association Of	OH	\$18,843	Executive Director	\$16,606	\$20,970	2023
Elias E Tucker Trust Fund	ME	\$22,394	President/director	\$228,295	\$264,738	2024
The Ernest Becker Foundation	WA	\$18,459	Executive Director	\$14,900	\$15,905	2023
Tlbu Foundation Inc	NJ	\$18,289	Secretary/treasurer	\$30,000	\$30,220	2025
Achieving Academic Success	CO	\$22,822	Executive Director	\$17,050	\$18,933	2024
Local 417 Scholarship Fund	NY	\$22,978	Trustee	\$108,364	\$110,477	2025
Literacy Volunteers Of Fauquier County	VA	\$23,398	Executive Director	\$11,000	\$12,300	2024
Laker Educational Foundation	MN	\$23,401	Executive Dir.	\$6,590	\$7,346	2025
Wise Earth School Of Ayurveda	NC	\$17,477	President	\$22,000	\$26,325	2024
Mabel K Toops Scholarship Trus	IN	\$17,308	Truwstee	\$250	\$305	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	70 organizations. Compensation range \$242–\$264,738; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$20,521); for reference, expenses \$20,399 and assets \$566,756.
ROLE MATCH	Mr Jonah Nicholas, reported title "TREASURER", 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	31 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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)	97 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	89 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 (Mr Jonah Nicholas) 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 70 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$123,893 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.