

Whole School Leadership

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Kathleen Minardi, Executive Director / CEO** (\$86,000) against **every comparable organization** that fit the selection criteria — **133** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **88th** percentile of comparable organizations within the typical range

Benchmarked executive: Kathleen Minardi — reported title “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 (B112).
BUDGET	Total revenue between \$165,242 and \$369,946 — 0.67x to 1.50x the subject's \$246,631 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

133 organizations qualified on sector, size, and geography → **133** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,713	\$16,679	\$31,455	\$61,905	\$93,821	\$86,000
---------	----------	----------	----------	----------	----------



■ 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 IL 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
Santa Clara City Library	CA	\$246,620	Executive Dir.	\$95,968	\$84,292	2024
Santiago Canyon College Foundation	CA	\$246,541	Interim Executive Director (April '23-jun '23)	\$59,204	\$53,537	2023
Ontario-montclair Schools Foundation	CA	\$246,287	Omsf Director	\$46,396	\$41,954	2023
Stafford Education Foundation Incor	VA	\$246,262	Executive Di	\$50,000	\$49,106	2024
Plano Works Leadership Foundation	TX	\$245,302	President/ceo	\$18,331	\$18,170	2025
Northeast Kansas Library Foundation Inc	KS	\$248,500	System Director	\$39,198	\$43,074	2024
Norwin School District Community Foundation	PA	\$248,891	Director	\$78,101	\$81,563	2023
New Brunswick Education Foundation	NJ	\$243,793	Executive Di	\$60,000	\$54,490	2024
Georgia Association Of Student	GA	\$251,053	Executive Di	\$2,500	\$2,557	2024
Weilenmann Enrichment Corporation	UT	\$252,634	Executive Director	\$10,252	\$10,988	2023
Panther Creek Band Boosters	NC	\$253,020	Band Director	\$5,000	\$5,255	2024
Viking Booster Club	ID	\$239,718	Concession Stand Mrg	\$6,130	\$6,829	2023
College Of Idaho 2nd Century Fund	ID	\$254,153	Vp Finance & Administration	\$14,291	\$15,464	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
National Inventors Hall Of Fame Selection	OH	\$238,787	President	\$74,158	\$82,253	2023
The Academic Council On The Un System Inc	DC	\$238,663	Executive Director	\$99,998	\$91,895	2023
Kfbsf Inc	NC	\$237,983	Director	\$81,759	\$85,929	2024
Rouse Hsfbbc	TX	\$236,504	Bookkeeper	\$8,300	\$8,445	2024
Imagine America Foundation	VA	\$236,304	President & Ceo	\$145,399	\$147,018	2023
North Dakota High School Coaches	ND	\$234,192	Executive Secretary	\$10,200	\$11,386	2024
Ferdinand Building Development	MA	\$233,859	Treasurer/chief Of Operations	\$30,741	\$28,099	2024
Disability In Wisconsin Inc	WI	\$260,068	Executive Director Current	\$118,750	\$126,148	2024
Re-imagining Migration Inc	MA	\$232,236	Executive Director	\$215,532	\$202,825	2023
Cornish Foundation	WA	\$228,749	President (Thru 7/24)	\$25,694	\$22,796	2025
The Harrisburg Academy Foundation	PA	\$265,069	Head Of School	\$15,824	\$16,051	2024
The Wayne Hospital Foundation Inc	OH	\$228,137	President/ceo	\$42,978	\$47,669	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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	133 organizations. Compensation range \$1,189–\$542,845; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$246,631); for reference, expenses \$253,302 and assets \$35,062.
ROLE MATCH	Kathleen Minardi, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	51 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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	88 th
Total compensation (D + F), as reported (no adjustments)	87 th
Reportable pay only (column D), adjusted	93 rd
All sources (D + E + F), adjusted	55 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 (Kathleen Minardi) 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 133 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$86,000 is reasonable (approximately the 88th 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.