

Crescent Montessori School Inc

Executive Director / CEO

EIN 264086948

CA · NTEE B20

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Persy Krieder, Executive Director / CEO** (\$113,448) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **93rd** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Persy Krieder — reported title "DIRECTOR/LEA", 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 (B20).

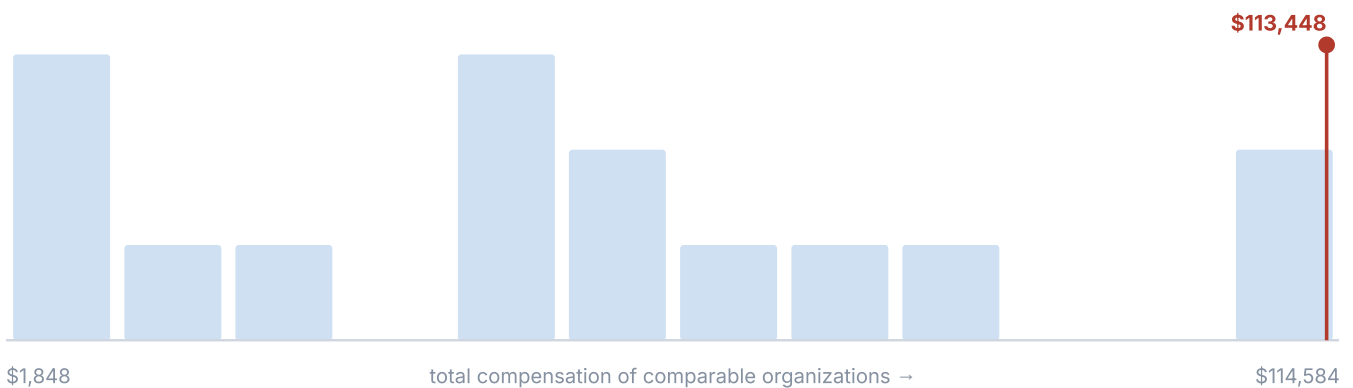
BUDGET Total revenue between \$185,114 and \$414,436 — 0.67x to 1.50x the subject's \$276,291 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B20) + CA + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography

→ **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,935	\$19,424	\$44,343	\$72,013	\$100,423	\$113,448
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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
Kids College	CA	\$275,925	Executive Dir.	\$43,200	\$44,343	2024
Kinderhaus	CA	\$281,015	President	\$79,346	\$81,445	2024
Congregation B'nai Emet Preschool	CA	\$238,683	Secretary	\$50,134	\$51,460	2024
La Salle Community Center	CA	\$331,750	Ceo	\$16,200	\$16,629	2024
Stanza Education Corporation	CA	\$332,157	Ceo	\$1,800	\$1,848	2024
Crescent Academy	CA	\$335,567	President & Ceo	\$107,000	\$113,075	2023
Kids' World School Inc	CA	\$215,455	President/pr	\$49,440	\$52,247	2023
Cager Athletic Association	CA	\$338,390	Ceo	\$39,150	\$40,186	2024
Geneva Childrens Center	CA	\$340,806	Director	\$63,440	\$67,042	2023
Global Conservation Leaders Inc	CA	\$341,786	Ceo	\$4,679	\$4,803	2024
St Andrews Academy	CA	\$206,194	President	\$21,024	\$22,218	2023
Lincoln Heights Tutorial Program	CA	\$350,503	Exec. Director	\$75,000	\$76,984	2024
St Jude School	CA	\$197,855	Secretary	\$40,000	\$40,000	2025
Chesterton Academy Of St James	CA	\$397,328	Member	\$108,428	\$114,584	2023
Friends Of Forensics	CA	\$405,788	Executive Director	\$5,000	\$5,132	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 2025 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 15 organizations. Compensation range \$1,848–\$114,584; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$276,291); for reference, expenses \$248,744 and assets \$260,860.

ROLE MATCH Persy Krieder, reported title "*DIRECTOR/LEA*", 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.**

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	93 rd
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	87 th
All sources (D + E + F), adjusted	93 rd

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 (Persy Krieder) 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 15 similarly situated organizations (Same NTEE sector (B20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$113,448 is reasonable (approximately the 93rd 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.