

Kdo Academy

Executive Director / CEO

EIN 270512072
 PA · NTEE B90
 FY ending 2025-06-30
 June 10, 2026

This analysis benchmarks the total compensation of **Sandra Rohrbaugh, Executive Director / CEO** (\$31,139) against **every comparable organization** that fit the selection criteria — **20** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **15th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Sandra Rohrbaugh — reported title “Board Member”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

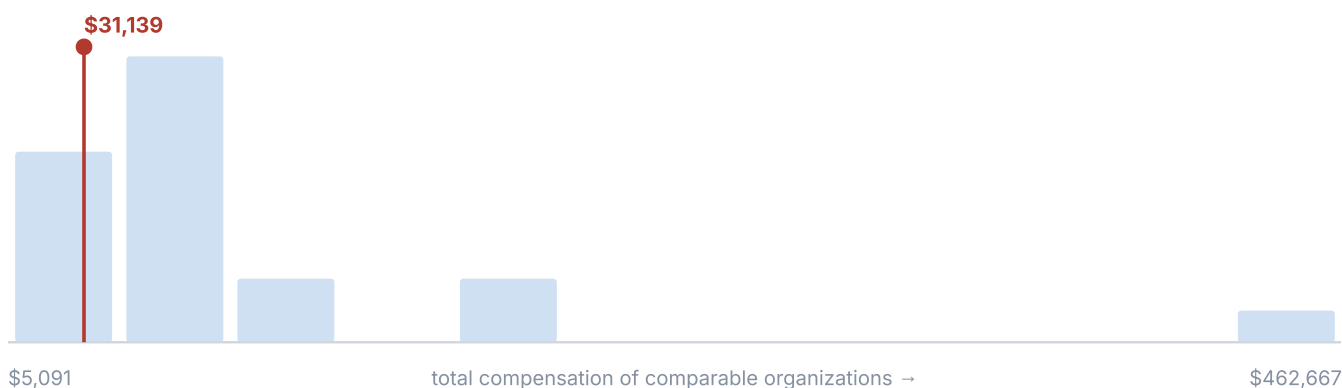
SECTOR Organizations sharing the subject's NTEE classification (B90).

BUDGET Total revenue between \$252,098 and \$564,399 — 0.67x to 1.50x the subject's \$376,266 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B90) + PA + budget 0.67–1.5x revenue.

20 organizations qualified on sector, size, and geography → **20** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$23,637

\$37,751

\$61,729

\$83,373

\$171,652

\$31,139



■ 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 PA 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
Helix Bar Review Inc	PA	\$363,955	Board Chair/president & Ceo	\$450,741	\$462,667	2024
Mainstay Christian Academy	PA	\$359,646	Board Member	\$34,116	\$34,116	2025
Innovation Institute For Tomorrow Inc	PA	\$343,362	President/ceo	\$88,000	\$90,328	2024
Clearfield Educational Foundation -	PA	\$409,857	President	\$66,974	\$70,777	2023
Cohesion Network	PA	\$329,671	Executive Dir.	\$70,659	\$72,529	2024
Mikaylas Voice	PA	\$428,430	Executive Director	\$93,718	\$93,718	2025
National Character Education Foundation	PA	\$315,250	Executive Dir.	\$48,300	\$49,578	2024
Books In Homes Usa Inc	PA	\$442,791	Board Chair	\$23,333	\$24,658	2023
Bethlehem Area Education Foundation	PA	\$308,774	Executive Director	\$31,689	\$33,488	2023
Health & Technology Training Institute	PA	\$444,050	Executive Director (P)	\$56,074	\$57,558	2024
American Modeling Teachers Association	PA	\$306,859	Executive Officer	\$74,300	\$76,266	2024
Central Pennsylvania Classical Education Resource Alliance	PA	\$300,980	Executive Director	\$5,091	\$5,091	2025
Mt Gilead Camp And	PA	\$459,399	Executive Di	\$60,000	\$61,588	2024
Philaflam	PA	\$279,981	Ceo	\$76,700	\$81,055	2023
Women In America Inc	PA	\$275,028	Executive Director	\$170,769	\$175,287	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Pennsylvania School Counselors	PA	\$264,222	Executive Di	\$14,444	\$14,444	2025
Ncase	PA	\$515,815	Assoc. Dir.	\$58,546	\$61,870	2023
Threefold Education Association	PA	\$530,056	Cfo/coo Secretary	\$48,927	\$48,927	2025
Philadelphia Area Center For History Of	PA	\$553,338	President	\$162,047	\$171,248	2023
Artwell Collaborative Inc	PA	\$561,550	Executive Director (Eff 9/22)	\$36,869	\$38,962	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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	20 organizations. Compensation range \$5,091–\$462,667; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$376,266); for reference, expenses \$382,522 and assets \$97,667.
ROLE MATCH	Sandra Rohrbaugh, reported title <i>"Board Member"</i> , 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	3 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	15 th
Total compensation (D + F), as reported (no adjustments)	15 th
Reportable pay only (column D), adjusted	20 th
All sources (D + E + F), adjusted	15 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 (Sandra Rohrbaugh) 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 10, 2026, comparing compensation against 20 similarly situated organizations (Same NTEE sector (B90) + PA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$31,139 is reasonable (approximately the 15th 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 10, 2026.