

# Circle Of Sisterhood Foundation Inc

Executive Director / CEO

EIN 272393582

NC · NTEE B90

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Virginia Carroll, Executive Director / CEO** (\$104,425) against **every comparable organization** that fit the selection criteria — **467** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **84<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Virginia Carroll — 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 (B90).
BUDGET	Total revenue between \$280,569 and \$628,140 — 0.67x to 1.50x the subject's \$418,760 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90), nationwide + budget 0.67–1.5x revenue.

**467** organizations qualified on sector, size, and geography → **467** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$15,094	\$38,730	\$62,183	\$90,738	\$114,472	<b>\$104,425</b>
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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 NC 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
<a href="#">Woven Learning And Technology</a>	CA	\$418,850	President	\$94,500	<b>\$81,063</b>	2024
<a href="#">The Meantime Coffee Company</a>	NC	\$418,584	Ceo	\$8,598	<b>\$8,825</b>	2024
<a href="#">Enriching Education Foundation</a>	WA	\$418,489	Co-president	\$21,240	<b>\$19,449</b>	2023
<a href="#">Math-m-addicts New York Inc</a>	NY	\$417,867	Program Director	\$109,920	<b>\$101,587</b>	2023
<a href="#">Magnolia Global Academy For Leaders</a>	CA	\$420,262	Executive Di	\$78,334	<b>\$65,464</b>	2025
<a href="#">Julia Green Extended Care Inc</a>	TN	\$417,051	Executive Di	\$100,602	<b>\$105,050</b>	2024
<a href="#">Face It Foundation</a>	MN	\$416,612	Executive Di	\$62,500	<b>\$63,163</b>	2023
<a href="#">Pr Education Initiative Corp</a>	PR	\$416,344	Executive Dire	\$30,000	<b>\$31,703</b>	2023
<a href="#">The Teaching Cleveland Foundation</a>	OH	\$421,290	Executive Di	\$108,123	<b>\$113,765</b>	2024
<a href="#">National Outdoor Learning Alliance</a>	ID	\$422,162	Executive Dir.	\$72,000	<b>\$76,088</b>	2024
<a href="#">Ross Community Center Inc</a>	IN	\$422,454	Executive Di	\$57,400	<b>\$60,133</b>	2024
<a href="#">Horizons Student Opportunities And</a>	NM	\$414,493	Executive Di	\$67,038	<b>\$71,628</b>	2024
<a href="#">Rage Ministries Inc</a>	TX	\$414,272	Pres	\$110,000	<b>\$109,309</b>	2024
<a href="#">Concordia Learning Center</a>	LA	\$423,816	Administrator	\$59,927	<b>\$65,553</b>	2024
<a href="#">Community Learning Network</a>	NM	\$413,338	Executive Director	\$90,000	<b>\$96,162</b>	2024
<a href="#">Loop Nola</a>	LA	\$413,277	Executive Director	\$68,863	<b>\$75,328</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Curriculum Leadership Institute</a>	KS	\$426,660	President	\$103,592	<b>\$111,177</b>	2024
<a href="#">Clearfield Educational Foundation -</a>	PA	\$409,857	President	\$66,974	<b>\$68,309</b>	2023
<a href="#">Learning Forward Education Cen</a>	FL	\$428,329	Executive Director	\$16,655	<b>\$15,543</b>	2024
<a href="#">Mikaylas Voice</a>	PA	\$428,430	Executive Director	\$93,718	<b>\$90,450</b>	2025
<a href="#">Wolverine Hoosier Athletic</a>	MI	\$428,442	Commissioner	\$123,189	<b>\$123,058</b>	2025
<a href="#">Southern California Soaring Academyinc</a>	CA	\$428,796	President	\$60,000	<b>\$52,989</b>	2023
<a href="#">Common Purpose Us Inc</a>	IL	\$429,264	Us Programs Director	\$70,741	<b>\$69,089</b>	2024
<a href="#">Mid-shore Early Learning Ctr Inc</a>	MD	\$429,549	Director	\$57,867	<b>\$55,332</b>	2023
<a href="#">Connor Kids Academy</a>	OH	\$429,679	President	\$27,584	<b>\$29,023</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 467 organizations. Compensation range \$745–\$446,533; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$418,760); for reference, expenses \$412,666 and assets \$288,973.

**ROLE MATCH** Virginia Carroll, reported title *"EXECUTIVE DIRECTOR"*, benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 26 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 14 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	84 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	83 <sup>rd</sup>
Reportable pay only (column D), adjusted	85 <sup>th</sup>
All sources (D + E + F), adjusted	79 <sup>th</sup>

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 (Virginia Carroll) 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 467 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$104,425 is reasonable (approximately the 84<sup>th</sup> 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.