

Imagine Scholar Inc

Executive Director / CEO

EIN 273014517

WA · NTEE B82

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Cortney Johnson, Executive Director / CEO** (\$97,402) against **every comparable organization** that fit the selection criteria — **206** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **67th** percentile of comparable organizations within the typical range

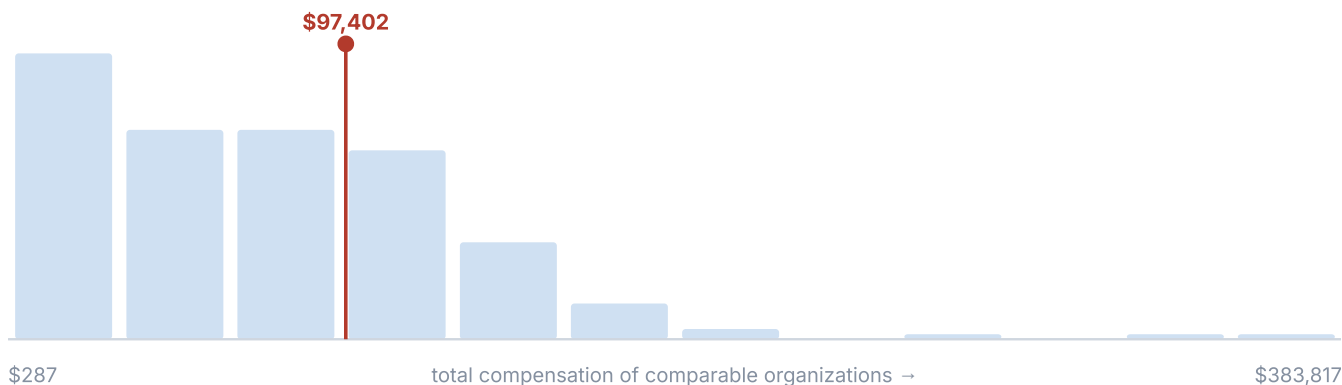
Benchmarked executive: Cortney Johnson — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B82).
BUDGET	Total revenue between \$323,605 and \$724,491 — 0.67x to 1.50x the subject's \$482,994 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B82), nationwide + budget 0.67–1.5x revenue.

206 organizations qualified on sector, size, and geography → **206** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,064	\$30,062	\$66,992	\$107,543	\$144,420	\$97,402
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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 WA 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
Natural Refrigeration Foundation	VA	\$482,152	liar President	\$365,313	\$383,817	2025
Hyde Park Institute	IL	\$483,854	Trustee/dire	\$148,332	\$162,880	2024
Ohio Restaurant Association Education	OH	\$480,705	Executive Director	\$94,328	\$114,886	2023
Black In Ai	CA	\$480,536	Ceo	\$197,918	\$190,887	2024
South Central Section Pga Foundation	OK	\$479,970	Executive Director	\$25,405	\$31,246	2024
Great Sso Inc	GA	\$479,813	President	\$35,500	\$41,047	2023
The Douglas And Frances Lanier Foundation Inc	MS	\$486,469	President	\$15,750	\$19,593	2024
222 Foundation	IL	\$488,843	Executive Director	\$110,250	\$124,639	2023
Hispanic Heritage Scholarship Fund Inc	FL	\$476,823	Executive Director	\$95,000	\$99,681	2024
Warren Alvarado Oslo Public School Education Foundation	MN	\$475,891	Chairman	\$1,200	\$1,363	2023
The Adirondack Scholar Found Inc	NY	\$475,721	Executive Di	\$19,375	\$19,555	2024
Educational Foundation Of The Southeast Texas	TX	\$474,724	Executive Director	\$137,774	\$158,479	2023
Kiwans Club Of Bradenton Foundation	FL	\$492,276	Executive Director	\$19,454	\$20,413	2024
Center For Advancing Community	RI	\$492,491	Executive Director	\$134,616	\$144,175	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Bright Choice Foundation	TX	\$492,742	Ceo	\$62,083	\$71,413	2023
Usa Patriots Veteran Athletics	FL	\$473,066	Executive Director	\$125,000	\$131,159	2024
Secu Md Foundation Inc	MD	\$471,662	Executive Director	\$98,996	\$103,375	2024
National Hook-up Of Black Womenjoliet Chapter	IL	\$494,813	President	\$48,327	\$53,067	2024
Gccs Educational Foundation	IN	\$470,769	Executive Director	\$83,612	\$95,946	2025
Loretta K Vogt Charitable Trust	WI	\$498,412	Trustee	\$38,022	\$44,352	2024
Northern California Laborers	CA	\$498,744	President	\$149,680	\$144,363	2024
Isabella Grimes Educational Fund	IL	\$499,972	Trustee	\$1,500	\$1,647	2024
Nevada Broadcasters Foundation	NV	\$465,663	Executive Di	\$22,815	\$25,543	2024
Scholarship Fund For Rainier Scholars	WA	\$462,794	Director Of Finance And Operations	\$132,403	\$132,403	2024
Center For Inspired Teaching	DC	\$503,338	President And Founder	\$128,750	\$126,194	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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 **206** organizations. Compensation range \$287–\$383,817; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$482,994); for reference, expenses \$415,507 and assets \$436,840.
ROLE MATCH	Cortney Johnson, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	48 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	67 th
Total compensation (D + F), as reported (no adjustments)	74 th
Reportable pay only (column D), adjusted	68 th
All sources (D + E + F), adjusted	48 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 (Cortney Johnson) 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 206 similarly situated organizations (Same NTEE sector (B82), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$97,402 is reasonable (approximately the 67th 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.