

Covenant Grace Christian Academy Inc

Executive Director / CEO

EIN 275271849
 LA · NTEE B20
 FY ending 2025-06-30
 June 10, 2026

This analysis benchmarks the total compensation of **Marla Pennick, Executive Director / CEO** (\$32,000) against **every comparable organization** that fit the selection criteria — **288** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **28th** percentile of comparable organizations within the typical range

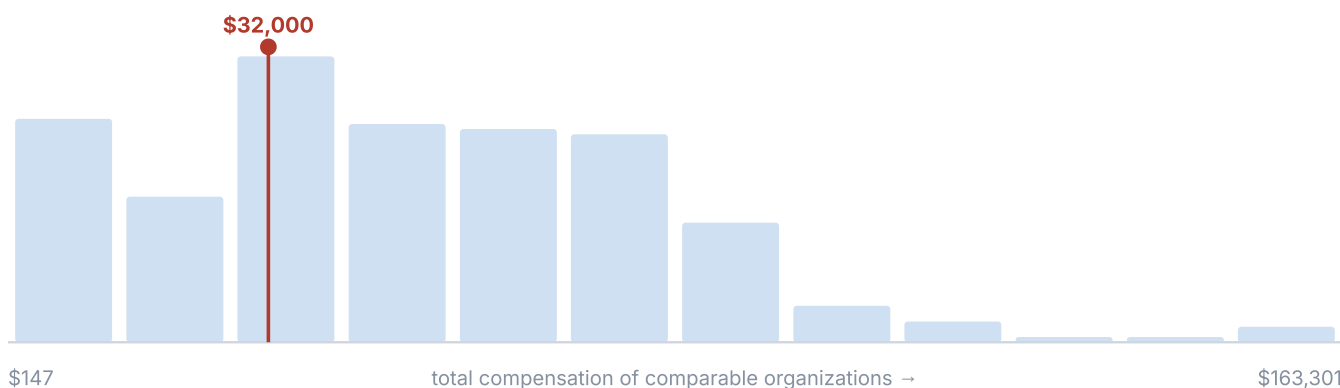
Benchmarked executive: Marla Pennick — reported title “TREASURER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B20).
BUDGET	Total revenue between \$329,505 and \$737,698 — 0.67x to 1.50x the subject's \$491,799 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

288 organizations qualified on sector, size, and geography → **288** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,663	\$27,522	\$46,591	\$69,226	\$86,043	\$32,000
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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 LA 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
Sunrise Montessori School Inc	MA	\$492,126	Head Of Scho	\$80,120	\$69,097	2023
Hopi School Inc	AZ	\$492,215	Facilitator	\$55,000	\$49,307	2024
Next Generation Academics Inc	FL	\$493,292	Director	\$34,878	\$31,445	2023
New Mexico Society Of Cpas	NM	\$493,310	President	\$99,318	\$99,578	2024
Urban Village Montessori Inc	MA	\$489,946	President	\$91,069	\$74,320	2025
Mental Fitness 21st Century Learning Inc	GA	\$494,115	Exective Director	\$48,850	\$47,140	2023
Mr Dad Fathers Club	IL	\$495,372	President &	\$40,000	\$36,657	2024
Fort Dodge Community School District Foundation	IA	\$487,946	Director	\$86,250	\$90,634	2023
Trinity Academy Inc	TN	\$487,742	Head Of School	\$52,000	\$49,639	2025
East Orchard Christian Academy Inc	IL	\$487,462	Secretary/di	\$17,000	\$15,178	2025
Nevada R-5 School District Public	MO	\$496,775	Executive Di	\$8,780	\$8,668	2024
Faith Christian School And Institute	PA	\$486,139	President	\$28,778	\$27,542	2023
Sapphire Early Learning Center	MT	\$497,778	Director	\$46,878	\$47,104	2024
Waldessori Schoolhouse	TX	\$484,528	Board President	\$13,573	\$12,656	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Tyger River Childrens Center Inc	SC	\$499,127	Director	\$58,307	\$58,378	2023
University Montessori School	LA	\$484,030	Chairman	\$31,990	\$33,806	2023
Green Mountain Montessori School	VT	\$482,315	President	\$80,077	\$77,353	2023
Whispering Pines Christian School	CA	\$501,439	Secretary	\$9,000	\$7,458	2023
Pinnacle Christian School	TX	\$481,840	Head Of School	\$43,654	\$40,706	2024
Chesterton Academy Of St Philip Neri	MO	\$502,211	Executive Director	\$69,430	\$68,550	2024
Gateways Academy Inc	MA	\$504,438	President	\$43,000	\$35,091	2025
Nashoba Montessori School Inc	MA	\$504,671	President	\$125,000	\$104,709	2024
Classical Studies Institute Of Louisville Inc	KY	\$505,330	Head Of School (Beg. 9.10.2022)non Voting Director	\$59,807	\$61,667	2023
Horizons Academy Of Maui Inc	HI	\$506,211	Operations D	\$89,848	\$74,986	2024
Peak Potential	MT	\$506,266	Executive Director	\$34,000	\$35,173	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to LA 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 LA 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	288 organizations. Compensation range \$147–\$163,301; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$491,799); for reference, expenses \$553,653 and assets \$2,870,934.
ROLE MATCH	Marla Pennick, reported title "TREASURER", 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	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	28 th
Total compensation (D + F), as reported (no adjustments)	26 th
Reportable pay only (column D), adjusted	30 th
All sources (D + E + F), adjusted	27 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 (Marla Pennick) 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 288 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$32,000 is reasonable (approximately the 28th 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.