

North Branch School Inc

Executive Director / CEO

EIN 320013815

VT · NTEE B25

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Donna Rutherford, Executive Director / CEO** (\$48,631) against **every comparable organization** that fit the selection criteria — **47** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **49th** percentile of comparable organizations within the typical range

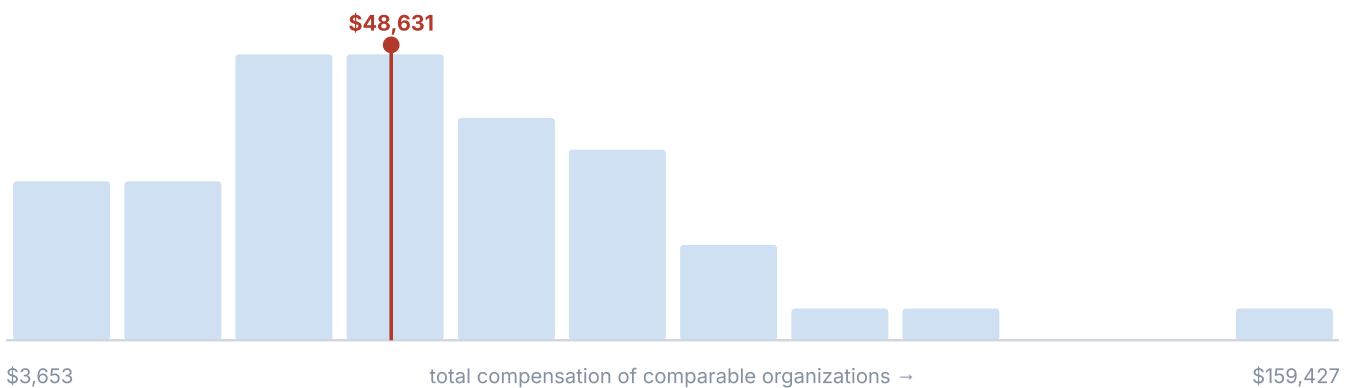
Benchmarked executive: Donna Rutherford — reported title “Board Treasurer”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B25).
BUDGET	Total revenue between \$272,189 and \$609,379 — 0.67x to 1.50x the subject's \$406,253 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B25), nationwide + budget 0.67–1.5x revenue.

47 organizations qualified on sector, size, and geography → **47** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,281	\$31,524	\$48,631	\$68,342	\$87,131	\$48,631
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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 VT 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
Mesivta Meromei Tzvi Inc	NJ	\$403,891	President	\$84,200	\$74,690	2024
The Patrick School Inc	NJ	\$403,755	President	\$45,000	\$39,917	2024
Saint Sophia Hellenic Orthodox School	UT	\$411,669	Director	\$88,059	\$89,542	2024
Gold Star Private Academy Inc	FL	\$414,915	Co-founder/i	\$53,484	\$48,631	2025
Fiat Classical Academy Inc	IN	\$418,197	President	\$68,250	\$69,664	2025
Js Bryant School Inc	MA	\$423,940	Director (Thru 10/5/24)	\$50,000	\$44,640	2024
New Song Mission Inc	IN	\$424,399	Executive Director And Sec	\$42,375	\$44,397	2024
Sunshine Alternative Education Cent	NY	\$425,409	Ceo	\$43,550	\$39,098	2024
Banner Learning Corp	FL	\$379,328	President/director	\$68,604	\$64,030	2024
Lotts Creek Community School	KY	\$375,955	President	\$24,480	\$26,902	2023
Yotzer Ohr Lakewood A Nj Nonprofit	NJ	\$444,353	Trustee	\$24,923	\$21,539	2025
Hx Chinese School At Plainsboro	NJ	\$358,021	Trustee	\$4,000	\$3,653	2023
The Joseph School Inc	TN	\$455,433	Executive Director	\$70,000	\$75,262	2023
Kinetic Bridges	MO	\$355,361	Exec Dir Of Education	\$17,136	\$18,032	2024
Heartland High School	OH	\$460,595	Executive Di	\$40,192	\$42,294	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sphinx Academy Inc	KY	\$464,773	Director Of Education	\$109,230	\$113,587	2025
Zion Academy	UT	\$343,350	Teacher	\$51,391	\$53,800	2023
Jewish Teen Learning Connectioninc	CT	\$342,599	Executive Di	\$84,276	\$78,506	2024
Riverside Club For Adventure And Imagination	IL	\$485,273	Executive Director	\$85,064	\$85,540	2023
Texas Spring Corporation	TX	\$486,922	Principal	\$60,000	\$63,908	2022
Saint Andrews Academy Inc	KY	\$321,409	Secretary	\$31,250	\$32,496	2025
The Bridge Avenue School	OH	\$319,490	Teacher	\$40,365	\$41,381	2025
West Logan Christian Academy	WV	\$495,961	Secretary	\$28,400	\$30,551	2024
Unlimited Dreams Christian Learning Center	MS	\$314,000	Administrator/executive Director	\$33,000	\$37,594	2023
Monroe School Inc	DC	\$504,046	President	\$5,000	\$4,672	2022

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VT 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 VT 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 **47** organizations. Compensation range \$3,653–\$159,427; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$406,253); for reference, expenses \$432,578 and assets \$619,964.
ROLE MATCH	Donna Rutherford, reported title <i>"Board Treasurer"</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	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	49 th
Total compensation (D + F), as reported (no adjustments)	47 th
Reportable pay only (column D), adjusted	53 rd
All sources (D + E + F), adjusted	43 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 (Donna Rutherford) 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 47 similarly situated organizations (Same NTEE sector (B25), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,631 is reasonable (approximately the 49th 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.