





## ● 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 IL 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="#">Dianova Foundation</a>	CA	\$256,465	Director	\$42,805	<b>\$38,707</b>	2023
<a href="#">Excellerated Teaching Academy Inc</a>	FL	\$256,314	Executive Director	\$45,000	<b>\$46,085</b>	2022
<a href="#">Gods Glory Christian School Inc</a>	FL	\$256,155	President	\$60,000	<b>\$59,027</b>	2023
<a href="#">Peachtown Elementary School</a>	NY	\$262,797	Head Of School	\$50,167	<b>\$47,473</b>	2023
<a href="#">River Canyon School Inc</a>	CO	\$255,347	Director	\$47,302	<b>\$47,498</b>	2023
<a href="#">L Ecole De Denver</a>	CO	\$264,923	Executive Director	\$43,940	<b>\$44,123</b>	2023
<a href="#">Cabot Christian School</a>	AR	\$268,929	President	\$2,250	<b>\$2,573</b>	2024
<a href="#">Mandarin Academy</a>	CA	\$269,316	Vice President And Lead Teacher	\$113,420	<b>\$99,620</b>	2024
<a href="#">Montessori School St Clair</a>	IL	\$246,546	Director/age	\$63,000	<b>\$63,000</b>	2024
<a href="#">Eddlemon Child Development Center</a>	SC	\$274,329	Cdc Director	\$40,755	<b>\$44,525</b>	2023
<a href="#">Capitol Hill Academy</a>	UT	\$276,029	Officer	\$39,000	<b>\$41,800</b>	2023
<a href="#">Lycoming Learning Group</a>	PA	\$242,662	Director Of School	\$58,750	<b>\$61,354</b>	2023
<a href="#">Ivy Greene Inc</a>	MS	\$241,054	Executive Dir.	\$20,491	<b>\$22,616</b>	2025
<a href="#">Vanguard Gifted Academy</a>	IL	\$239,584	Head Of School	\$62,315	<b>\$62,315</b>	2024
<a href="#">Austin Korean School Inc</a>	TX	\$238,795	Principal	\$2,550	<b>\$2,671</b>	2023
<a href="#">Bloom Community School Inc</a>	IL	\$280,544	Board Member	\$62,738	<b>\$62,738</b>	2024
<a href="#">Kc Academy Sulphur Inc</a>	LA	\$233,813	Pres	\$15,583	<b>\$17,454</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Lions Tribe Academy</a>	IL	\$233,129	President	\$19,462	<b>\$19,462</b>	2024
<a href="#">Brite Bringing Relief International</a>	FL	\$285,994	Trustee	\$16,154	<b>\$15,436</b>	2024
<a href="#">Rise Mhk Corporation</a>	KS	\$231,322	Dir. Of Educ	\$10,000	<b>\$10,989</b>	2024
<a href="#">Copeland Run Academy</a>	PA	\$288,066	Director	\$41,538	<b>\$42,134</b>	2024
<a href="#">Bais Yaakov Bnos Chayil Inc</a>	NJ	\$229,282	Trustee	\$20,000	<b>\$18,163</b>	2024
<a href="#">Magnolia Montessori</a>	KY	\$290,390	President	\$26,308	<b>\$28,750</b>	2024
<a href="#">Shikabania Corporation</a>	CA	\$224,241	Director	\$4,809	<b>\$4,349</b>	2023
<a href="#">Mid Cities Christian Academy</a>	TX	\$294,632	Director	\$42,000	<b>\$43,997</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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	85 organizations. Compensation range \$2,017–\$167,008; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$259,388); for reference, expenses \$280,339 and assets \$234,704.
ROLE MATCH	Anne Sowinski, reported title <i>"EMPLOYEE"</i> , benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
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	91 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	91 <sup>st</sup>
Reportable pay only (column D), adjusted	92 <sup>nd</sup>
All sources (D + E + F), adjusted	91 <sup>st</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 (Anne Sowinski) 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 85 similarly situated organizations (Same NTEE sector (B24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$66,500 is reasonable (approximately the 91<sup>st</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.