

Village Schools Of The Bible Inc

Executive Director / CEO

EIN 411458545
 MN · NTEE B58Z
 FY ending 2024-06-30
 June 13, 2026

This analysis benchmarks the total compensation of **Laurie Besonen, Executive Director / CEO** (\$78,000) against the **2000** closest of **3,092** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77th** percentile of comparable organizations within the typical range

Benchmarked executive: Laurie Besonen — 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 (B58Z).
BUDGET	Total revenue between \$237,134 and \$530,898 — 0.67x to 1.50x the subject's \$353,932 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

3,092 organizations qualified on sector, size, and geography → **2,000** within the band form the benchmarked peer set (closest by budget).

Distribution of comparable compensation



\$10,181	\$27,995	\$51,057	\$76,265	\$103,327	\$78,000
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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 MN 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
Waco Isd Education Foundation	TX	\$353,927	Executive Director	\$79,385	\$82,739	2023
Massachusetts Head Start Association Inc	MA	\$353,945	Executive Director	\$112,997	\$102,763	2024
Graduate Business Curriculum	MN	\$353,980	Executive Di	\$135,150	\$139,142	2023
Beyond Our Walls Inc	SC	\$353,991	Executive Di	\$40,820	\$43,098	2024
Plum Borough Community Library	PA	\$353,999	Library Director	\$54,999	\$55,507	2024
Minnesota Logger Education Program	MN	\$354,004	Executive Di	\$94,500	\$94,500	2024
The Texas Diversity Council	TX	\$354,062	Ceo	\$91,279	\$92,406	2024
St Charles District Library	MI	\$354,142	President	\$300	\$305	2025
Local 107 Development And Training	WI	\$354,146	Union Trustee	\$135,907	\$139,941	2025
Texas Tennis Coaches Association	TX	\$354,243	Executive Director Exec Committee	\$45,000	\$45,556	2024
The Way Enterprises Inc	CA	\$354,246	Ceo	\$46,000	\$39,163	2025
Touch Heart Center For Development Inc	VA	\$354,268	Director	\$21,500	\$21,009	2024
Sherlake Cultural Center	IL	\$353,592	Executive Director	\$2,310	\$2,298	2024
Sevier County Partners In Progress	TN	\$353,505	Executive Di	\$57,174	\$62,618	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Guadalupe Holding Company	UT	\$354,362	President Sept-june	\$34,797	\$37,107	2023
South Carolina Foundation For	SC	\$354,508	Executive Di	\$34,000	\$34,972	2025
Thomasville Antiques Show Foundation Inc	GA	\$353,321	Executive Director	\$27,250	\$28,548	2023
Early Foundations Inc	PA	\$354,551	President	\$15,261	\$15,857	2023
Florida Library Association Inc	FL	\$354,557	Executive Di	\$84,570	\$80,403	2024
I Fly Young Inc	CA	\$353,164	Ceo Principle	\$64,750	\$58,256	2023
Charter Facilities Support Corp	CA	\$353,153	Ceo	\$36,704	\$33,023	2023
Genesis Ministries	FL	\$354,766	President	\$33,000	\$31,374	2024
Colebrook Community Child Care	NH	\$354,795	Executive Director	\$60,702	\$56,724	2024
Grace Preparatory Academy Of Greater	MA	\$354,941	President	\$175	\$159	2024
Rome Institute Of Liberal Arts Inc	CA	\$354,988	President	\$127,532	\$111,449	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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 **2000** organizations. Compensation range \$1–\$540,101; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$353,932); for reference, expenses \$353,711 and assets \$154,115.
ROLE MATCH	Laurie Besonen, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	208 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	57 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	77 th
Total compensation (D + F), as reported (no adjustments)	76 th
Reportable pay only (column D), adjusted	80 th
All sources (D + E + F), adjusted	67 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 (Laurie Besonen) 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 13, 2026, comparing compensation against 2000 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$78,000 is reasonable (approximately the 77th 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 13, 2026.