

Moorhead Legacy Education Foundation

Executive Director / CEO

EIN 411689598

MN · NTEE B20Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Janelle Leiseth, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **260** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **15th** percentile of comparable organizations below the typical range for comparable organizations

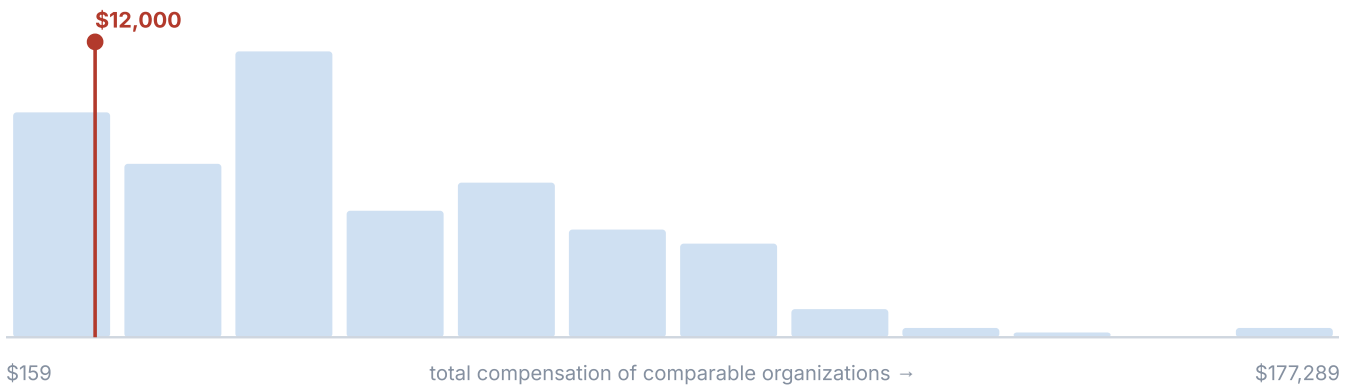
Benchmarked executive: Janelle Leiseth — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B20Z).
BUDGET	Total revenue between \$246,544 and \$551,965 — 0.67x to 1.50x the subject's \$367,977 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

260 organizations qualified on sector, size, and geography → **260** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,089	\$22,320	\$40,454	\$67,701	\$91,205	\$12,000
---------	----------	----------	----------	----------	----------



■ 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
Titus Christian Prep School Inc	KY	\$368,296	Head Of School	\$50,000	\$54,365	2024
Montessori School Of Peoria	IL	\$368,353	President	\$48,600	\$49,783	2023
Saint Ambrose Academy	PA	\$369,386	President And Treasurer	\$45,000	\$44,245	2025
In Situ Explorers	NC	\$369,440	President	\$69,872	\$73,065	2024
The Helping House	TX	\$370,185	Teacher/director	\$73,327	\$76,425	2023
Erie County Association Of School Boards	NY	\$362,373	Executive Director	\$69,888	\$62,265	2025
Midwest Christian Montessori Academy	IL	\$373,593	School Director/non-officer	\$79,348	\$78,947	2024
Pacem School Inc	VT	\$361,754	Head Of School	\$54,852	\$54,434	2025
Graceview Academy Of St Cloud	FL	\$360,831	Ceo	\$11,234	\$10,680	2024
Excel Academy	WY	\$375,173	President	\$46,689	\$52,091	2023
Grace Christian Academy St Louis	MO	\$360,737	Director	\$37,440	\$40,132	2024
Agia Sophia Academy	OR	\$360,441	Principal	\$44,460	\$43,019	2023
King's Academy	TX	\$360,086	Head Of School	\$99,146	\$103,335	2023
Freedom Christian Schools Inc	PA	\$376,264	Principal	\$18,500	\$18,671	2024
Jewell School	AZ	\$358,641	Officer/trea	\$35,750	\$35,823	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Love & Grace Christian Academy Inc	GA	\$377,520	President	\$58,080	\$59,101	2024
Cornerstone Christian Academy	NY	\$378,306	Chairman	\$41,115	\$37,600	2024
Vision 2020 Education Foundation	MN	\$357,509	President/treasurer	\$14,286	\$14,708	2023
Scholars Christian Preschool And Academy Inc	FL	\$355,881	Executive Director	\$78,000	\$74,157	2024
Educational Services Corpus Christi Corp	PR	\$380,940	Principal	\$26,600	\$26,600	2024
Grace Preparatory Academy Of Greater	MA	\$354,941	President	\$175	\$159	2024
Genesis Ministries	FL	\$354,766	President	\$33,000	\$31,374	2024
Auburn Teacher's Association	NY	\$381,885	President	\$7,500	\$6,682	2025
Feat Of Southern Nevada	NV	\$382,327	Executive Dir.	\$73,350	\$74,409	2024
Thomasville Antiques Show Foundation Inc	GA	\$353,321	Executive Director	\$27,250	\$28,548	2023

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 **260** organizations. Compensation range \$159–\$177,289; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$367,977); for reference, expenses \$271,995 and assets \$1,977,869.
ROLE MATCH	Janelle Leiseth, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 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	15 th
Total compensation (D + F), as reported (no adjustments)	15 th
Reportable pay only (column D), adjusted	17 th
All sources (D + E + F), adjusted	14 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 (Janelle Leiseth) 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 260 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 15th 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.