

Interlocking Ministries Inc

Executive Director / CEO

EIN 452364050

NC · NTEE B20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Robert K Johnson, Executive Director / CEO** (\$87,078) against **every comparable organization** that fit the selection criteria — **262** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 91st percentile of comparable organizations

above the 90th percentile — board review recommended

Benchmarked executive: Robert K Johnson — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B20).

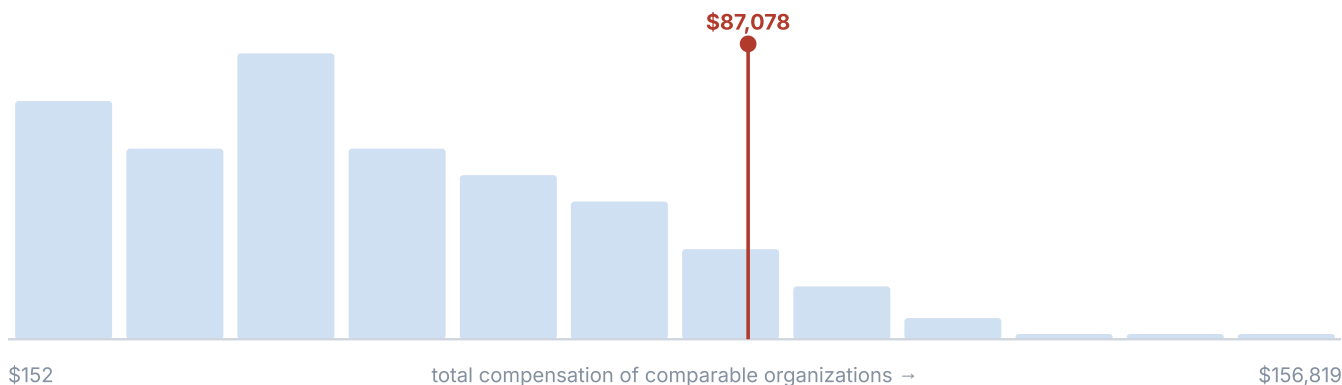
BUDGET Total revenue between \$233,769 and \$523,365 — 0.67x to 1.50x the subject's \$348,910 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

262 organizations qualified on sector, size, and geography

→ **262** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,224	\$21,230	\$38,454	\$62,977	\$85,933	\$87,078
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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 NC 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
Valor Classical Christian Academy Inc	WI	\$349,030	34 Grade Teacher	\$9,120	\$8,980	2025
Providence Christian School	WA	\$348,332	Board	\$4,564	\$4,072	2023
Creating Hope Inc	OH	\$349,714	Director	\$4,800	\$4,920	2024
Lincoln Heights Tutorial Program	CA	\$350,503	Exec. Director	\$75,000	\$62,678	2024
Journey School Of Houston	TX	\$350,685	Clinical Director Vice Chair	\$44,155	\$42,747	2024
Deep Roots School Inc	NJ	\$351,162	Treasurer	\$47,981	\$40,391	2025
Royal Legacy Christian Academy	IA	\$346,133	Executive Di	\$18,359	\$20,029	2023
Boise Classical Academy Inc	ID	\$352,443	President	\$32,278	\$34,213	2023
Engaging Young Minds Academy Inc	FL	\$345,013	President	\$45,138	\$42,250	2023
Thomasville Antiques Show Foundation Inc	GA	\$353,321	Executive Director	\$27,250	\$27,301	2023
Genesis Ministries	FL	\$354,766	President	\$33,000	\$30,003	2024
Grace Preparatory Academy Of Greater	MA	\$354,941	President	\$175	\$152	2024
Scholars Christian Preschool And Academy Inc	FL	\$355,881	Executive Director	\$78,000	\$70,916	2024
Wellspring Cultural&educational Foundation Inc	CT	\$341,900	Execuitve Director	\$88,800	\$82,960	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Global Conservation Leaders Inc	CA	\$341,786	Ceo	\$4,679	\$3,910	2024
Cascades Montessori Middle School	WA	\$341,347	Secretary Teacher Admin	\$67,256	\$56,774	2025
Geneva Childrens Center	CA	\$340,806	Director	\$63,440	\$54,583	2023
Vision 2020 Education Foundation	MN	\$357,509	President/treasurer	\$14,286	\$14,065	2023
Los Alamos Public Schools Foundation	NM	\$339,687	Executive Dir.	\$56,164	\$60,190	2023
Lifeprep Projects Inc	NC	\$339,374	Exec Directo	\$7,663	\$7,663	2024
Jewell School	AZ	\$358,641	Officer/trea	\$35,750	\$34,258	2023
Cager Athletic Association	CA	\$338,390	Ceo	\$39,150	\$32,718	2024
Offense Ministries Inc	IL	\$338,137	Headmaster/s	\$40,721	\$38,745	2024
St John Paul li Independent School Inc	KS	\$338,029	Principal	\$60,000	\$64,586	2023
King's Academy	TX	\$360,086	Head Of School	\$99,146	\$98,820	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 262 organizations. Compensation range \$152–\$156,819; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$348,910); for reference, expenses \$372,788 and assets \$413,938.

ROLE MATCH	Robert K Johnson, reported title " <i>EXECUTIVE DI</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	91st
Total compensation (D + F), as reported (no adjustments)	88th
Reportable pay only (column D), adjusted	90th
All sources (D + E + F), adjusted	88th

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 (Robert K Johnson) 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 262 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$87,078 is reasonable (approximately the 91st 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.