

Phoenix Learning Academy

Executive Director / CEO

EIN 455461180

FL · NTEE B24

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jeanie Lundy, Executive Director / CEO** (\$23,181) against **every comparable organization** that fit the selection criteria — **114** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **16th** percentile of comparable organizations below the typical range for comparable organizations

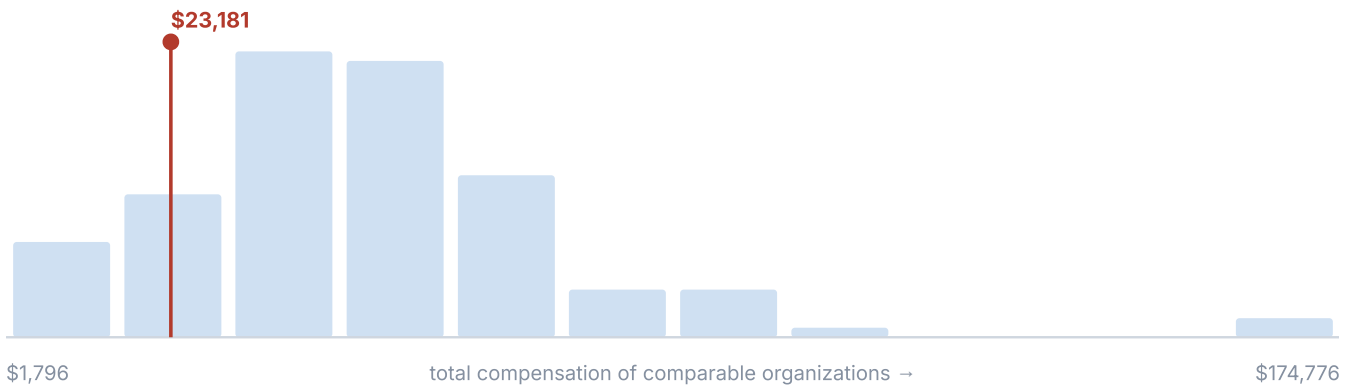
Benchmarked executive: Jeanie Lundy — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B24).
BUDGET	Total revenue between \$229,095 and \$512,901 — 0.67x to 1.50x the subject's \$341,934 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B24), nationwide + budget 0.67–1.5x revenue.

114 organizations qualified on sector, size, and geography → **114** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,708	\$34,421	\$46,110	\$59,825	\$76,618	\$23,181
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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 FL 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
Seton Foundation	NH	\$344,088	Trustee/teacher	\$42,273	\$42,778	2023
Mysa School Inc	DC	\$337,850	President	\$192,053	\$174,776	2025
Summit Academy Of Southwest Ohio Inc	OH	\$335,504	Administrator	\$48,250	\$54,400	2024
International School Of Greenville	SC	\$348,825	President	\$22,800	\$25,320	2024
Cottage Forest School	MI	\$349,440	Head Of School	\$15,413	\$16,498	2025
Operation Rebirth Inc	OH	\$352,625	Exec Directo	\$35,000	\$40,627	2023
Cambria School Of Excellence Inc	NY	\$327,723	Director	\$24,000	\$23,086	2024
Down To Earth Nonprofit	OR	\$326,089	Executive Director	\$48,583	\$48,026	2024
Maranatha Academy Inc	WI	\$323,010	Administratortrustee	\$32,011	\$35,587	2024
Great River Montessori Inc	WI	\$322,872	Secretary Co-founder	\$55,328	\$63,325	2023
Aurora School	VT	\$322,056	President	\$38,136	\$39,807	2025
Mercy Prepratory Academy	TX	\$319,962	Founder	\$20,833	\$22,838	2023
Reach Academy Inc	FL	\$317,631	Director	\$55,814	\$54,375	2025
The Trinity School Of Cartersville Inc	GA	\$368,288	Director	\$38,000	\$39,623	2025
Big Leaf Montessori	WA	\$314,984	Head Of Scho	\$35,395	\$34,729	2023
Gardenview Montessori School	WA	\$314,374	Director	\$54,819	\$52,245	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Rochester Classical Academy	NY	\$313,821	Head Of School	\$50,000	\$49,516	2023
Birch School Inc	NY	\$311,558	Executive Di	\$62,250	\$59,878	2024
Sharon School Of Excellence	FL	\$374,801	Ceo	\$162,332	\$167,127	2023
Platt Park Children's Center	CO	\$375,367	Director	\$58,167	\$57,842	2025
Trinity Classical Academy	MS	\$307,601	Head Of School	\$8,167	\$9,968	2023
Crossroads Christian Academy	TN	\$377,701	Headmaster	\$15,000	\$16,784	2024
Al Judiy Academy	CA	\$377,997	Head Of School	\$48,127	\$44,238	2024
Acorn School Of Charleston	SC	\$378,520	Administrator	\$90,000	\$99,946	2024
Kingston Montessori Academy	TX	\$303,350	President	\$35,000	\$38,370	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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 114 organizations. Compensation range \$1,796–\$174,776; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$341,934); for reference, expenses \$347,385 and assets \$157,477.

ROLE MATCH Jeanie Lundy, reported title "*DIRECTOR*", 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	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	16 th
Total compensation (D + F), as reported (no adjustments)	18 th
Reportable pay only (column D), adjusted	18 th
All sources (D + E + F), adjusted	16 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 (Jeanie Lundy) 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 114 similarly situated organizations (Same NTEE sector (B24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$23,181 is reasonable (approximately the 16th 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.