

The Open School

Executive Director / CEO

EIN 460745295

CA · NTEE B24

FY ending 2023-06-30

June 13, 2026

This analysis benchmarks the total compensation of **Casandra Clausen, Executive Director / CEO** (\$47,321) against **every comparable organization** that fit the selection criteria — **132** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **39th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

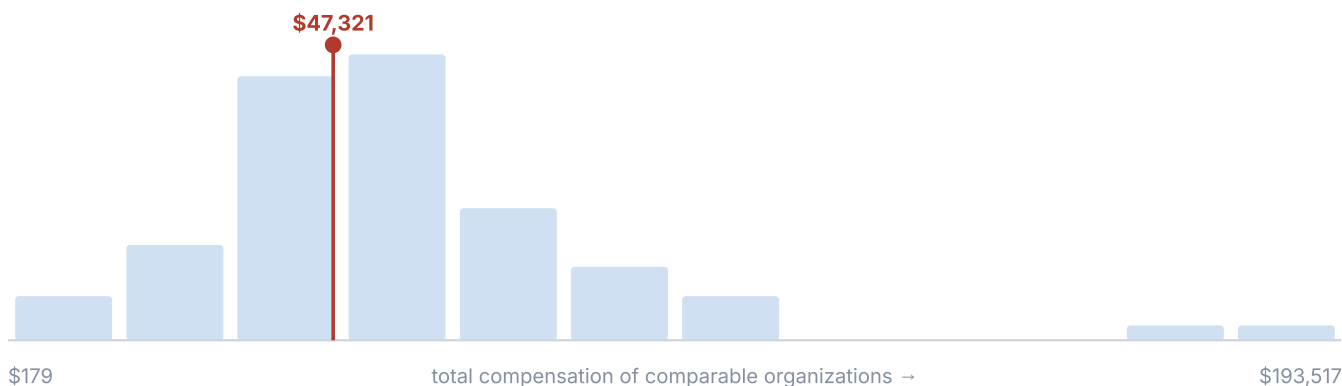
SECTOR Organizations sharing the subject's NTEE classification (B24).

BUDGET Total revenue between \$307,967 and \$689,479 — 0.67x to 1.50x the subject's \$459,653 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B24), nationwide + budget 0.67–1.5x revenue.

132 organizations qualified on sector, size, and geography → **132** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$26,821	\$38,020	\$52,867	\$67,004	\$89,012	\$47,321
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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 CA 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
Carter Christian Academy Inc	KY	\$459,674	Teacher	\$33,417	\$39,344	2025
Wild Fern Montessori School	VA	\$459,360	Head Of School	\$48,499	\$52,675	2024
The Masters Study Inc	IN	\$457,523	Director	\$1,600	\$1,898	2024
Fhl Academy Inc	MN	\$457,508	President	\$32,048	\$35,621	2024
Weaver Child Development Center	OH	\$464,055	Exec Director/vice President	\$72,921	\$84,638	2025
Mighty Oaks Enrichment Center	KS	\$454,779	President	\$25,000	\$30,381	2024
Living Word Christian Academy	TX	\$464,702	Waco, Tx	\$38,588	\$43,419	2024
Heartland Christian Academy Inc	MN	\$467,140	Director Of Operations	\$44,752	\$49,741	2024
Richmond Primary School	VA	\$467,254	Founder/executive Director	\$65,976	\$73,773	2023
Wild Oak Independent School	NC	\$470,269	Vp	\$45,000	\$50,954	2025
Realms Of Inquiry	UT	\$448,232	Executive Di	\$54,021	\$62,192	2024
Masjidullahs New Medina Learning Institute	PA	\$471,177	Secretary	\$8,085	\$9,337	2023
Violeta Montessori School Inc	MA	\$471,218	Head Of School	\$39,793	\$41,411	2023
All Saints Elementary Of Tipperary Hill	NY	\$475,487	Principal	\$54,474	\$55,370	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Red Fox Community School Inc	VT	\$477,511	Head Of School	\$75,000	\$84,914	2024
Valley Christian School	WY	\$479,070	Administrator/principal	\$37,344	\$44,982	2024
Dalton Learning Academy Inc	FL	\$439,244	President	\$80,250	\$84,801	2024
Azalea City Montessori Cooperative	AL	\$439,120	Head Of School	\$30,000	\$37,533	2023
Atx Kids Club	TX	\$438,372	Executive Dir.	\$87,717	\$98,699	2024
Evergreen Garden School	WA	\$437,214	Director	\$55,725	\$57,777	2023
Binyan Yisroel Inc	MD	\$437,133	Executive Dir.	\$52,699	\$57,057	2023
Brighton Academy	OR	\$435,945	Chairman/pre	\$38,900	\$40,635	2024
Cornerstone Christian Academy	NJ	\$435,583	Director	\$37,392	\$37,553	2024
The Academy For Children Inc	NJ	\$434,561	President	\$100,008	\$100,439	2024
The New School Of Syracuse	NY	\$432,680	Director	\$51,500	\$50,998	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA cost of living and 2023 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 CA 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 **132** organizations. Compensation range \$179–\$193,517; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$459,653); for reference, expenses \$454,527 and assets \$162,433.
ROLE MATCH	Casandra Clausen, reported title " <i>Chairman</i> ", 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	4 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	39 th
Total compensation (D + F), as reported (no adjustments)	48 th
Reportable pay only (column D), adjusted	42 nd
All sources (D + E + F), adjusted	39 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 (Casandra Clausen) 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 132 similarly situated organizations (Same NTEE sector (B24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,321 is reasonable (approximately the 39th 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.