

Jewels Academy

Executive Director / CEO

EIN 460783293

IA · NTEE B99

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kimberly Wayne, Executive Director / CEO** (\$39,582) against **every comparable organization** that fit the selection criteria — **206** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **48th** percentile of comparable organizations within the typical range

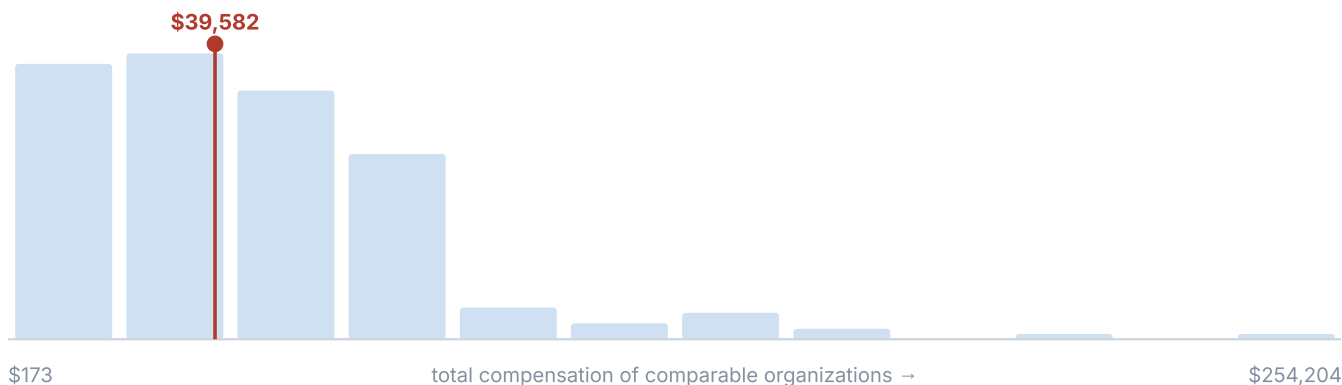
Benchmarked executive: Kimberly Wayne — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B99).
BUDGET	Total revenue between \$117,232 and \$262,461 — 0.67x to 1.50x the subject's \$174,974 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B99), nationwide + budget 0.67–1.5x revenue.

206 organizations qualified on sector, size, and geography → **206** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,411	\$21,242	\$41,747	\$64,341	\$82,300	\$39,582
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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 IA 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
Tennessee Advocates For Planned	TN	\$175,276	Executive Di	\$95,771	\$91,940	2024
Los Medanos College Foundation	CA	\$174,647	Director - Lmc President (July -Dec)	\$25,994	\$21,105	2023
Church Leadership Development	TX	\$175,460	President	\$76,920	\$72,348	2023
Independent Television Festival Inc	MN	\$174,027	Ceo/executive Director	\$16,667	\$15,485	2023
The Home Team - Miami Inc	FL	\$173,584	Director	\$79,425	\$68,144	2024
Friends Of Transit	AZ	\$176,478	Executive Director	\$90,000	\$79,050	2024
Lectica Inc Fka Dev Test Svs	MA	\$176,554	Pres, Treas, Clerk	\$51,193	\$43,255	2023
Unity Foundation	ME	\$177,085	Ceo/chairman	\$86,544	\$81,484	2023
Literacy Lubbock	TX	\$178,019	Executive Director	\$75,328	\$68,818	2024
Research Support Fund	MA	\$171,417	Board President	\$37,776	\$31,003	2024
Marriage And Relationship Education Center Inc	MD	\$171,221	Executive Director	\$47,508	\$41,762	2023
Education In Dance And	NJ	\$170,931	Vice President	\$191,743	\$156,352	2024
Curenwithjack	GA	\$179,333	President	\$62,500	\$57,394	2024
American Diplomacy Foundation	CT	\$179,500	President And Secretary	\$155,795	\$137,351	2023
Lincoln-way High School Foundation	IL	\$179,721	Executive Di	\$60,000	\$53,873	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Solvang School Education Foundation	CA	\$170,182	President & Ceo	\$18,000	\$13,829	2025
Lohan School Of Shaolin	NV	\$169,986	Corporate Officer	\$41,875	\$39,467	2023
Fem Empowerment Movement	CA	\$168,811	Secretary	\$104,168	\$82,150	2024
Monroe County Bar Center For Education	NY	\$181,226	Executive Director - Thru Dec 2024	\$17,320	\$13,926	2025
Sc Ag-in-the-classroom Fund	SC	\$167,533	President	\$72,480	\$69,058	2024
Estes Park Learning Place Inc	CO	\$182,902	Executive Director	\$56,156	\$49,178	2024
Agc Of Iowa Foundation	IA	\$183,174	Executive Vice President	\$31,254	\$31,254	2024
Delaware Careplan Inc	DE	\$166,166	Executive Director	\$15,149	\$13,547	2024
Cardio-facio-cutaneous International	NY	\$184,530	Former Executive Director	\$67,516	\$57,365	2023
The Spark Inc	KS	\$164,994	Executive Director	\$64,231	\$65,246	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA 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 IA 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 **206** organizations. Compensation range \$173–\$254,204; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$174,974); for reference, expenses \$202,519 and assets \$148,951.

ROLE MATCH	Kimberly Wayne, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	19 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	48th
Total compensation (D + F), as reported (no adjustments)	41st
Reportable pay only (column D), adjusted	52nd
All sources (D + E + F), adjusted	43rd

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 (Kimberly Wayne) 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 206 similarly situated organizations (Same NTEE sector (B99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,582 is reasonable (approximately the 48th 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.