

Azalea City Montessori Cooperative

Executive Director / CEO

EIN 464993667

AL · NTEE B24

FY ending 2023-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Kathryn Luttinen, Executive Director / CEO** (\$30,000) against **every comparable organization** that fit the selection criteria — **130** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **23rd** percentile of comparable organizations below the typical range for comparable organizations

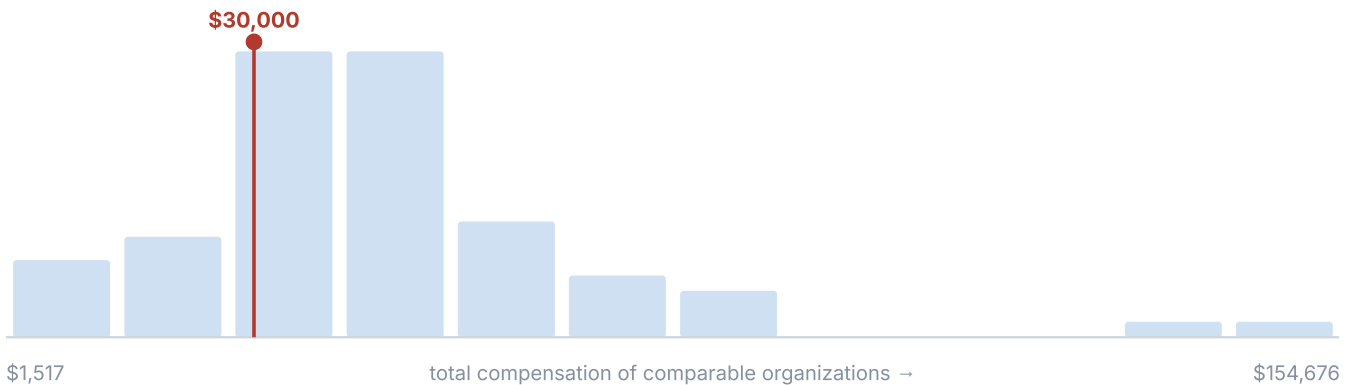
Benchmarked executive: Kathryn Luttinen — reported title “Head of School”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B24).
BUDGET	Total revenue between \$294,210 and \$658,680 — 0.67x to 1.50x the subject's \$439,120 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B24), nationwide + budget 0.67–1.5x revenue.

130 organizations qualified on sector, size, and geography → **130** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$20,503	\$30,625	\$41,292	\$52,868	\$70,790	\$30,000
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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 AL 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
Dalton Learning Academy Inc	FL	\$439,244	President	\$80,250	\$67,781	2024
Atx Kids Club	TX	\$438,372	Executive Dir.	\$87,717	\$78,889	2024
Evergreen Garden School	WA	\$437,214	Director	\$55,725	\$46,181	2023
Binyan Yisroel Inc	MD	\$437,133	Executive Dir.	\$52,699	\$45,605	2023
Brighton Academy	OR	\$435,945	Chairman/pre	\$38,900	\$32,479	2024
Cornerstone Christian Academy	NJ	\$435,583	Director	\$37,392	\$30,016	2024
The Academy For Children Inc	NJ	\$434,561	President	\$100,008	\$80,280	2024
The New School Of Syracuse	NY	\$432,680	Director	\$51,500	\$40,762	2025
Gainesville Georgia Homeschool	GA	\$432,378	Fmr Mbr; Cr	\$1,800	\$1,627	2024
Phoenix Academic Center Inc	OK	\$432,153	Head Administrator	\$65,660	\$65,004	2024
Fayette Street Educational Foundation	NM	\$432,037	President	\$37,400	\$37,235	2023
Realms Of Inquiry	UT	\$448,232	Executive Di	\$54,021	\$49,709	2024
Up Christian Academy Inc	WI	\$429,619	Administrator	\$15,000	\$14,085	2024
Heritage Christian School	NH	\$428,738	Board Member/principal	\$30,000	\$24,905	2024
Vardaman Street Christian Academy Inc	MS	\$428,231	Secretary/treasurer	\$22,450	\$21,901	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Brookeside Montessori	PA	\$427,878	Head Of Scho	\$56,647	\$49,481	2025
Secret Garden Montessori	NJ	\$423,643	Head Of School	\$53,821	\$43,204	2024
Mighty Oaks Enrichment Center	KS	\$454,779	President	\$25,000	\$24,283	2024
Highlands Latin School Inc	FL	\$423,358	President	\$33,333	\$28,985	2023
Belle Creek Education Center	CO	\$421,210	Executive Director	\$47,077	\$40,585	2024
Fhl Academy Inc	MN	\$457,508	President	\$32,048	\$28,472	2024
The Masters Study Inc	IN	\$457,523	Director	\$1,600	\$1,517	2024
Wild Fern Montessori School	VA	\$459,360	Head Of School	\$48,499	\$42,102	2024
The Open School	CA	\$459,653	Chairman	\$47,321	\$37,823	2023
Carter Christian Academy Inc	KY	\$459,674	Teacher	\$33,417	\$31,447	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL 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 AL 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	130 organizations. Compensation range \$1,517–\$154,676; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$439,120); for reference, expenses \$347,171 and assets \$163,549.
ROLE MATCH	Kathryn Luttinen, reported title " <i>Head of School</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	23 rd
Total compensation (D + F), as reported (no adjustments)	14 th
Reportable pay only (column D), adjusted	25 th
All sources (D + E + F), adjusted	23 rd

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 (Kathryn Luttinen) 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 130 similarly situated organizations (Same NTEE sector (B24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,000 is reasonable (approximately the 23rd 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.