

Living Wisdom School Of Nevada City

Executive Director / CEO

EIN 470957856

CA · NTEE B24

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Joy Horsfall, Executive Director / CEO** (\$31,606) against **every comparable organization** that fit the selection criteria — **121** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **15th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Joy Horsfall — 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).

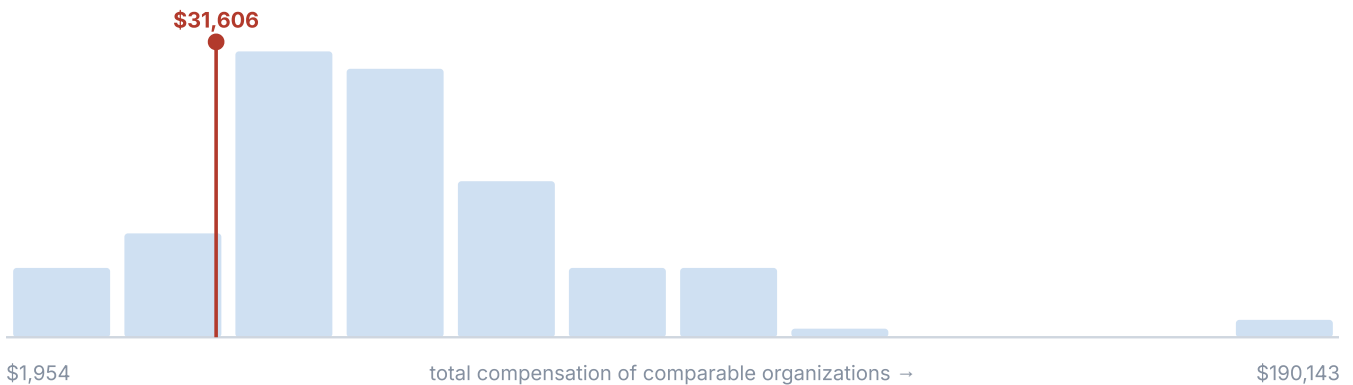
BUDGET Total revenue between \$264,906 and \$593,074 — 0.67x to 1.50x the subject's \$395,383 (the band tightens as size grows).

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

121 organizations qualified on sector, size, and geography

→ **121** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$25,115	\$38,716	\$52,249	\$66,981	\$87,491	\$31,606
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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
Harmony Christian Academy	NJ	\$395,130	Director	\$52,523	\$54,308	2024
Christ The King Christian Academy	NC	\$393,223	Headmaster	\$33,700	\$39,286	2025
Round Grove Christian Academy	MO	\$398,060	Administrator	\$32,555	\$39,931	2024
The Hampton School	NC	\$391,351	Director	\$68,927	\$82,478	2024
Bright Academy	AL	\$390,922	Director/pre	\$42,000	\$51,192	2025
Shumway Academy Ltd	ID	\$390,670	Director	\$53,083	\$67,327	2023
Philadelphia School Of Democracy	PA	\$389,461	Vice Preside	\$58,590	\$65,920	2025
Excellent Covenant Christian	TX	\$388,738	Secretary/treasurer	\$31,870	\$38,009	2023
Woodland Community School Inc	NH	\$404,065	Executive Dir.	\$67,691	\$70,518	2025
Abadie Academy Inc	FL	\$386,087	Founder/director	\$96,000	\$107,526	2023
Simba Educational Ministries	SD	\$407,286	President	\$8,400	\$11,053	2023
Tears Inc	OR	\$382,971	Executive Director	\$74,725	\$80,363	2024
Redeemer Classical School Inc	IN	\$382,827	President And Headmaster	\$53,750	\$63,951	2025
Creekside Montessori	AZ	\$382,172	Director	\$54,519	\$62,514	2023
The Grove School	AL	\$380,659	President	\$58,500	\$73,190	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Acorn School Of Charleston	SC	\$378,520	Administrator	\$90,000	\$108,734	2024
Al Judiy Academy	CA	\$377,997	Head Of School	\$48,127	\$48,127	2024
Crossroads Christian Academy	TN	\$377,701	Headmaster	\$15,000	\$18,259	2024
Grassroots Free School System Inc	FL	\$413,396	School Director	\$41,600	\$45,258	2024
Platt Park Children's Center	CO	\$375,367	Director	\$58,167	\$62,927	2025
Sharon School Of Excellence	FL	\$374,801	Ceo	\$162,332	\$181,821	2023
Belle Creek Education Center	CO	\$421,210	Executive Director	\$47,077	\$52,277	2024
The Trinity School Of Cartersville Inc	GA	\$368,288	Director	\$38,000	\$43,107	2025
Highlands Latin School Inc	FL	\$423,358	President	\$33,333	\$37,335	2023
Secret Garden Montessori	NJ	\$423,643	Head Of School	\$53,821	\$55,650	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 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 121 organizations. Compensation range \$1,954–\$190,143; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$395,383); for reference, expenses \$274,231 and assets \$1,400,605.

ROLE MATCH Joy Horsfall, 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 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	15 th
Total compensation (D + F), as reported (no adjustments)	18 th
Reportable pay only (column D), adjusted	17 th
All sources (D + E + F), adjusted	15 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 (Joy Horsfall) 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 10, 2026, comparing compensation against 121 similarly situated organizations (Same NTEE sector (B24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$31,606 is reasonable (approximately the 15th 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 10, 2026.