

Providence Christian Academy

Executive Director / CEO

EIN 472018741

PA · NTEE B20

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Jeffrey Garner, Executive Director / CEO** (\$44,100) against **every comparable organization** that fit the selection criteria — **241** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **56th** percentile of comparable organizations within the typical range

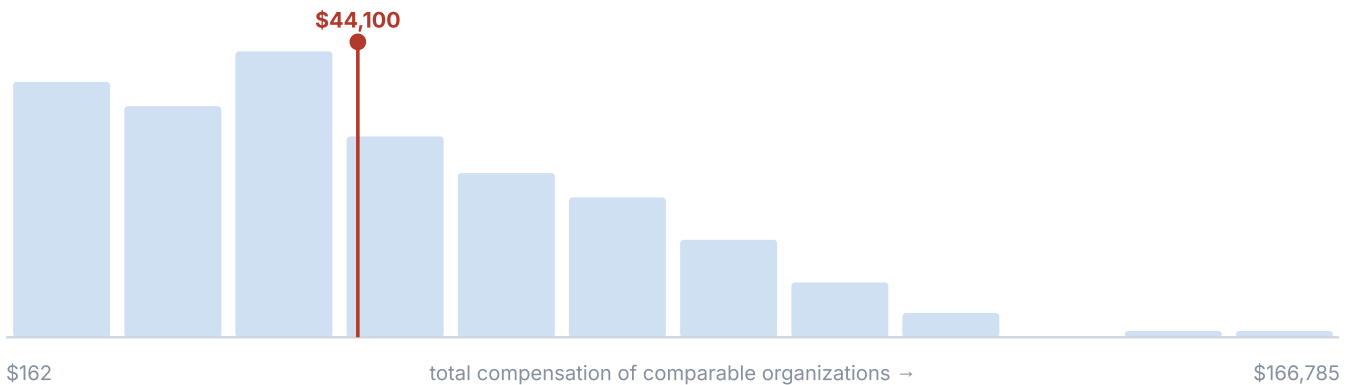
Benchmarked executive: Jeffrey Garner — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B20).
BUDGET	Total revenue between \$215,261 and \$481,929 — 0.67x to 1.50x the subject's \$321,286 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

241 organizations qualified on sector, size, and geography → **241** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,150	\$21,454	\$40,611	\$66,413	\$91,667	\$44,100
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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 PA 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
Michelle Davis	TX	\$320,000	Ceo	\$25,421	\$26,947	2023
Apt Academy	OR	\$323,249	Treasurer	\$14,200	\$13,223	2025
Community Resources Inc	CO	\$319,295	Executive Direcotr	\$88,248	\$84,854	2025
St George Classical Academy Inc	MA	\$323,310	Head Of School	\$17,308	\$16,009	2024
Teach Our Children Fund Inc	IN	\$319,004	Executive Di	\$60,296	\$63,762	2025
River Of Life School	MI	\$318,788	Principal	\$105,400	\$111,979	2024
Educational Solutions For Children Inc	DC	\$323,995	Executive Director	\$72,900	\$65,847	2024
Five Points Academy	CO	\$324,589	Executive Director	\$8,072	\$7,967	2024
Cohutta Arrows Kingdom Academy	GA	\$317,459	President	\$19,167	\$19,837	2024
Atlanta Young Singers Of Callanwolde In	GA	\$313,868	Executive Director	\$50,667	\$52,438	2024
Advance Learning Academy	GA	\$313,808	Pres/adminis	\$23,773	\$25,331	2023
Grace Collaborative Incorporated	NY	\$328,833	President And Ceo	\$2,900	\$2,628	2025
Grande Ronde Academy	OR	\$328,874	Principal	\$32,218	\$30,796	2024
Nci Community Fund Inc	TX	\$329,491	President	\$16,924	\$17,940	2023
Alpine Valley School	CO	\$311,837	Director	\$74,603	\$73,632	2024
Parker Jordan Christian Academy	NY	\$330,984	Executive Director	\$55,000	\$49,837	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Chapin Academy	SC	\$331,736	Administrator	\$34,648	\$38,304	2023
La Salle Community Center	CA	\$331,750	Ceo	\$16,200	\$14,399	2024
Stanza Education Corporation	CA	\$332,157	Ceo	\$1,800	\$1,600	2024
Aukela Unique & Distinguished Scholars Inc	FL	\$332,373	Rodriguez	\$27,739	\$26,131	2025
Ka Hale O Na Keiki Inc	HI	\$333,803	Executive Di	\$100,496	\$95,347	2023
Crescent Academy	CA	\$335,567	President & Ceo	\$107,000	\$97,911	2023
The Lab School Of Memphis Inc	TN	\$336,399	Executive Director	\$12,017	\$13,002	2024
Montgomery Area Court Referral Prog	AL	\$305,406	Executive Di	\$83,404	\$92,745	2024
Austin Christian Vocational Academy Inc	FL	\$337,515	Officer	\$50,000	\$49,776	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA cost of living and 2025 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 PA 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	241 organizations. Compensation range \$162–\$166,785; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$321,286); for reference, expenses \$170,758 and assets \$829,125. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Jeffrey Garner, reported title <i>"President"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	56 th
Total compensation (D + F), as reported (no adjustments)	56 th
Reportable pay only (column D), adjusted	58 th
All sources (D + E + F), adjusted	54 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 (Jeffrey Garner) 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 241 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$44,100 is reasonable (approximately the 56th 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.