

# Lynwood Partners Educational Foundation

Executive Director / CEO

EIN 473028270

CA · NTEE B11

FY ending 2024-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Elsa P Chagolla, Executive Director / CEO** (\$168,533) against **every comparable organization** that fit the selection criteria — **143** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **97<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

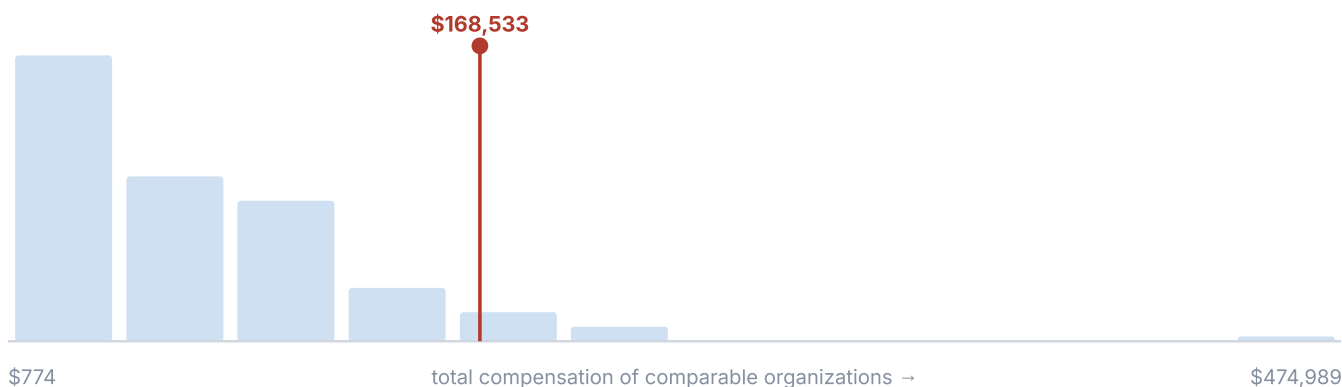
**Benchmarked executive:** Elsa P Chagolla — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B11).
BUDGET	Total revenue between \$334,035 and \$747,840 — 0.67x to 1.50x the subject's \$498,560 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

**143** organizations qualified on sector, size, and geography → **143** within the band from the benchmarked peer set.

## Distribution of comparable compensation



\$8,631	\$23,222	\$57,851	\$96,137	\$146,107	<b>\$168,533</b>
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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
<a href="#">Friends Of The Santa Cruz Public</a>	CA	\$498,125	Executive Director	\$90,000	<b>\$92,658</b>	2023
<a href="#">Aledo Isd Education Foundation</a>	TX	\$494,375	Executive Director	\$71,667	<b>\$83,022</b>	2024
<a href="#">Awhs Falcon Foundation</a>	CA	\$493,259	Managing Dir.	\$13,635	<b>\$14,038</b>	2023
<a href="#">Johnson County Library Foundation</a>	KS	\$492,704	Executive Director	\$20,589	<b>\$25,759</b>	2024
<a href="#">American Institute For Neuro-integrative</a>	CT	\$492,671	President,executive Direct	\$152,000	<b>\$160,791</b>	2025
<a href="#">Excellence In Education Foundation For</a>	MD	\$504,678	Foundation Relations Officer	\$31,405	<b>\$34,002</b>	2024
<a href="#">Ave Maria School Of Law Foundation</a>	FL	\$507,186	Director/president	\$18,746	<b>\$20,394</b>	2024
<a href="#">The Regency Foundation</a>	PA	\$489,894	President, Board Member	\$23,937	<b>\$28,461</b>	2023
<a href="#">Abilene Education Foundation</a>	TX	\$508,273	Executive Director	\$83,965	<b>\$97,268</b>	2024
<a href="#">Hardrock Club</a>	SD	\$510,452	Executive Di	\$100,401	<b>\$128,322</b>	2024
<a href="#">Zeeland Education Foundation</a>	MI	\$511,011	Executive Di	\$30,000	<b>\$35,860</b>	2024
<a href="#">Uu World Of Children</a>	SC	\$511,657	Director	\$57,376	<b>\$69,319</b>	2024
<a href="#">Eei Support Corporation</a>	CA	\$480,000	Ceo (Until 5/22)	\$34,043	<b>\$35,049</b>	2023
<a href="#">La County Library Foundation</a>	CA	\$479,609	Executive Director	\$162,852	<b>\$162,852</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Pantheon Education Center Inc</a>	IN	\$478,938	Ceo	\$78,908	<b>\$96,367</b>	2024
<a href="#">Ridgefield Boosters</a>	WA	\$477,422	Treasurer	\$5,538	<b>\$5,594</b>	2025
<a href="#">The Perquimans County Schools</a>	NC	\$477,048	Secretary/tr	\$31,683	<b>\$36,934</b>	2025
<a href="#">The Birmingham Athletic Partnership</a>	AL	\$474,118	Director	\$6,000	<b>\$7,313</b>	2025
<a href="#">Downingtown Community Education Foundation</a>	PA	\$523,197	Executive Director	\$31,500	<b>\$36,378</b>	2024
<a href="#">Foundation For The Young Womens</a>	TX	\$473,132	Executive Dir.	\$96,300	<b>\$111,557</b>	2024
<a href="#">American Friends Of Eshelinc</a>	NY	\$527,302	Director	\$69,986	<b>\$73,238</b>	2024
<a href="#">Community Based Education Support</a>	HI	\$469,475	Director	\$5,688	<b>\$5,898</b>	2024
<a href="#">Association Of Haitian Women Inc</a>	MA	\$527,931	Executive Director	\$81,481	<b>\$87,299</b>	2023
<a href="#">Lincoln Trail College Foundation</a>	IL	\$467,502	Executive Director	\$26,400	<b>\$30,057</b>	2024
<a href="#">Hand And Dove Legacy Foundation</a>	TX	\$529,728	President/ceo	\$81,816	<b>\$97,579</b>	2023

**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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	143 organizations. Compensation range \$774–\$474,989; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$498,560); for reference, expenses \$525,955 and assets \$1,380,020.
ROLE MATCH	Elsa P Chagolla, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	64 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	97 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	99 <sup>th</sup>
Reportable pay only (column D), adjusted	99 <sup>th</sup>
All sources (D + E + F), adjusted	65 <sup>th</sup>

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 (Elsa P Chagolla) 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 143 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$168,533 is reasonable (approximately the 97<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.