

Hopi School Inc

Executive Director / CEO

EIN 481269229

AZ · NTEE B20

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Donna Humetewa Kaye, Executive Director / CEO** (\$55,000) against **every comparable organization** that fit the selection criteria — **289** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **54th** percentile of comparable organizations within the typical range

Benchmarked executive: Donna Humetewa Kaye — reported title “FACILITATOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

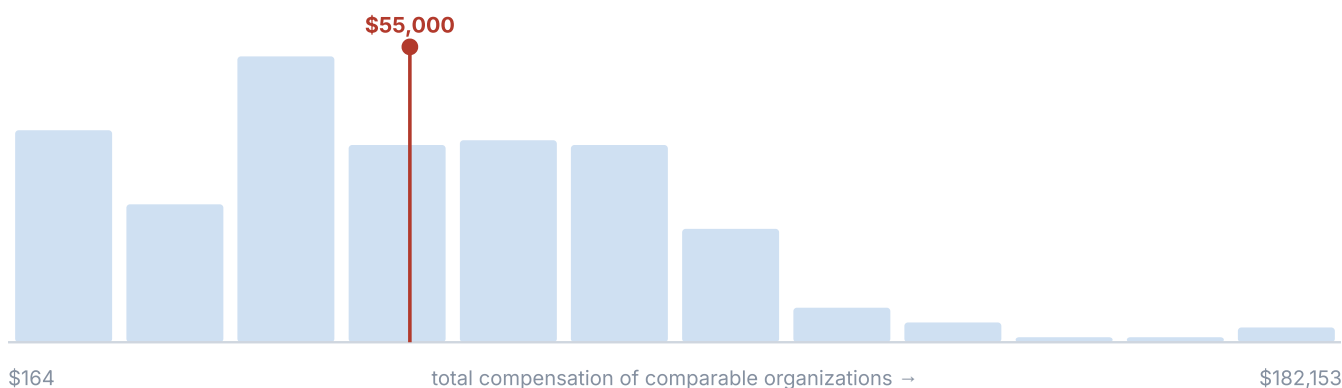
SECTOR Organizations sharing the subject's NTEE classification (B20).

BUDGET Total revenue between \$329,784 and \$738,322 — 0.67x to 1.50x the subject's \$492,215 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

289 organizations qualified on sector, size, and geography → **289** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,665	\$30,722	\$51,800	\$77,172	\$95,938	\$55,000
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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 AZ 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
Sunrise Montessori School Inc	MA	\$492,126	Head Of Scho	\$80,120	\$77,074	2023
Covenant Grace Christian Academy Inc	LA	\$491,799	Treasurer	\$32,000	\$35,694	2025
Next Generation Academics Inc	FL	\$493,292	Director	\$34,878	\$35,075	2023
New Mexico Society Of Cpas	NM	\$493,310	President	\$99,318	\$111,074	2024
Mental Fitness 21st Century Learning Inc	GA	\$494,115	Exective Director	\$48,850	\$52,581	2023
Urban Village Montessori Inc	MA	\$489,946	President	\$91,069	\$82,900	2025
Mr Dad Fathers Club	IL	\$495,372	President &	\$40,000	\$40,890	2024
Fort Dodge Community School District Foundation	IA	\$487,946	Director	\$86,250	\$101,098	2023
Trinity Academy Inc	TN	\$487,742	Head Of School	\$52,000	\$55,370	2025
Nevada R-5 School District Public	MO	\$496,775	Executive Di	\$8,780	\$9,669	2024
East Orchard Christian Academy Inc	IL	\$487,462	Secretary/di	\$17,000	\$16,930	2025
Sapphire Early Learning Center	MT	\$497,778	Director	\$46,878	\$52,543	2024
Faith Christian School And Institute	PA	\$486,139	President	\$28,778	\$30,722	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Tyger River Childrens Center Inc	SC	\$499,127	Director	\$58,307	\$65,117	2023
Waldessori Schoolhouse	TX	\$484,528	Board President	\$13,573	\$14,118	2024
University Montessori School	LA	\$484,030	Chairman	\$31,990	\$37,709	2023
Whispering Pines Christian School	CA	\$501,439	Secretary	\$9,000	\$8,320	2023
Green Mountain Montessori School	VT	\$482,315	President	\$80,077	\$86,282	2023
Chesterton Academy Of St Philip Neri	MO	\$502,211	Executive Director	\$69,430	\$76,464	2024
Pinnacle Christian School	TX	\$481,840	Head Of School	\$43,654	\$45,406	2024
Gateways Academy Inc	MA	\$504,438	President	\$43,000	\$39,143	2025
Nashoba Montessori School Inc	MA	\$504,671	President	\$125,000	\$116,798	2024
Classical Studies Institute Of Louisville Inc	KY	\$505,330	Head Of School (Beg. 9.10.2022)non Voting Director	\$59,807	\$68,786	2023
Horizons Academy Of Maui Inc	HI	\$506,211	Operations D	\$89,848	\$83,643	2024
Peak Potential	MT	\$506,266	Executive Director	\$34,000	\$39,234	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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	289 organizations. Compensation range \$164–\$182,153; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$492,215); for reference, expenses \$538,211 and assets \$761,281.
ROLE MATCH	Donna Humetewa Kaye, reported title "FACILITATOR", 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	6 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	54 th
Total compensation (D + F), as reported (no adjustments)	55 th
Reportable pay only (column D), adjusted	55 th
All sources (D + E + F), adjusted	53 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 (Donna Humetewa Kaye) 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 289 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$55,000 is reasonable (approximately the 54th 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.