

# Register Of Professional

Executive Director / CEO

EIN 522117943

IN · NTEE B024

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michael O'toole, Executive Director / CEO** (\$136,500) against **every comparable organization** that fit the selection criteria — **36** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 81<sup>st</sup> percentile of comparable organizations**

within the typical range

**Benchmarked executive:** Michael O'toole — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (B024).

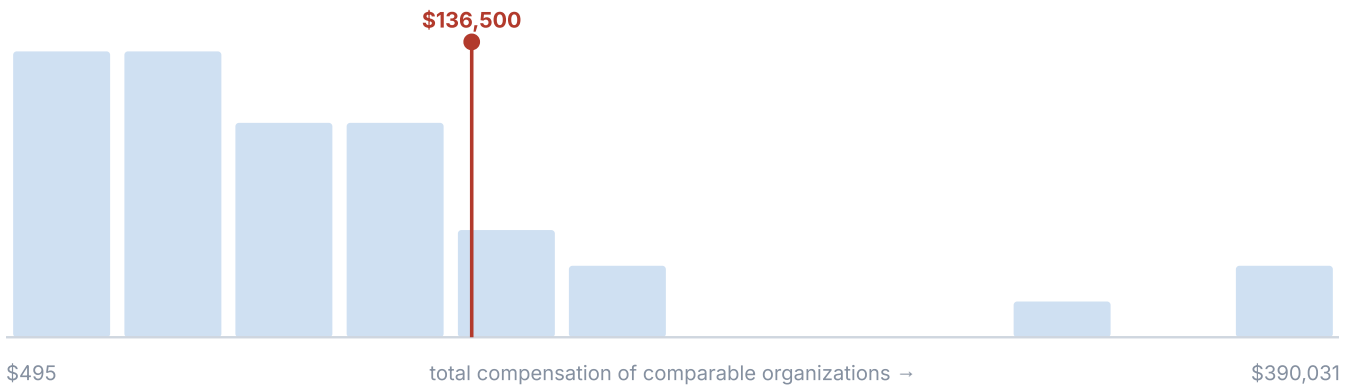
**BUDGET** Total revenue between \$315,686 and \$706,761 — 0.67x to 1.50x the subject's \$471,174 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B02), nationwide + budget 0.67–1.5x revenue.

**36** organizations qualified on sector, size, and geography

→ **36** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$11,030

\$46,580

\$77,301

\$123,191

\$168,959

**\$136,500**



## ■ 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 IN 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="#">Drma Foundation</a>	OH	\$477,170	Secretary/treas	\$1,074	<b>\$1,079</b>	2024
<a href="#">Center For Science Technology And Leadership Development Inc</a>	NC	\$477,267	Executive Director	\$79,500	<b>\$77,895</b>	2024
<a href="#">Electrify Dc</a>	DC	\$456,187	President/ex	\$54,375	<b>\$45,247</b>	2024
<a href="#">Christian School Management Association</a>	OH	\$453,320	Executive Director	\$128,498	<b>\$132,869</b>	2023
<a href="#">Arts &amp; Sciences Center Inc</a>	HI	\$450,293	President	\$13,425	<b>\$11,735</b>	2023
<a href="#">Choice Charter School Services Inc</a>	FL	\$448,050	Director	\$117,500	<b>\$104,671</b>	2024
<a href="#">Community Support Services Organization</a>	CA	\$447,037	Ceo	\$77,075	<b>\$64,976</b>	2023
<a href="#">Edwell Inc</a>	TX	\$443,748	Executive Dir.	\$128,333	<b>\$121,732</b>	2024
<a href="#">Fueled Schools Inc</a>	TX	\$498,686	Director Ceo And Founder	\$123,426	<b>\$117,077</b>	2024
<a href="#">Muflehun</a>	DC	\$502,870	Executive Director And Member, Board Of Directors	\$64,348	<b>\$53,546</b>	2024
<a href="#">Charter System Foundation Inc</a>	GA	\$512,407	Executive Dir.	\$178,060	<b>\$174,788</b>	2023
<a href="#">Public Montessori In Action International</a>	MA	\$519,929	Executive Director	\$92,400	<b>\$76,707</b>	2025
<a href="#">17170 Bernardo Center Llc</a>	CA	\$527,110	President & Ceo	\$12,676	<b>\$10,379</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Choice Filled Lives Network Inc</a>	GA	\$531,233	Ceo/director	\$166,182	<b>\$163,129</b>	2023
<a href="#">South Carolina District Data Governance</a>	SC	\$405,000	Executive Director	\$20,000	<b>\$19,785</b>	2024
<a href="#">Students Prepared To Succeed</a>	MN	\$539,516	Executive Director	\$136,145	<b>\$127,567</b>	2024
<a href="#">Uaeyc</a>	UT	\$400,554	Executive Di	\$47,472	<b>\$47,434</b>	2023
<a href="#">Vermont Learning Collaborative Inc</a>	VT	\$384,730	Executive Dir.	\$65,983	<b>\$61,354</b>	2025
<a href="#">Seeds &amp; Water Foundation Inc</a>	FL	\$377,711	President & Treasurer	\$13,112	<b>\$11,680</b>	2024
<a href="#">Montessori Elementary Teacher Training Collaborative Inc</a>	MA	\$376,148	President	\$23,925	<b>\$20,387</b>	2024
<a href="#">Military Cyber Professionals Assn Inc</a>	VA	\$371,615	Chief Operating Officer	\$175,002	<b>\$160,230</b>	2024
<a href="#">Zworks</a>	IN	\$368,977	Executive Director	\$70,000	<b>\$70,000</b>	2024
<a href="#">Public Pension Financial Forum</a>	OH	\$581,902	Consultant	\$46,820	<b>\$47,024</b>	2024
<a href="#">Hbcu Green Fund Inc</a>	GA	\$588,787	Managing Director	\$100,520	<b>\$95,842</b>	2024
<a href="#">Central New York School Boards</a>	NY	\$591,681	Executive Director	\$112,680	<b>\$94,065</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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	36 organizations. Compensation range \$495–\$390,031; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$471,174); for reference, expenses \$410,783 and assets \$1,195,135.
ROLE MATCH	Michael O'toole, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	81 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	81 <sup>st</sup>
Reportable pay only (column D), adjusted	78 <sup>th</sup>
All sources (D + E + F), adjusted	72 <sup>nd</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 (Michael O'toole) 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 36 similarly situated organizations (Same NTEE sector (B02), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$136,500 is reasonable (approximately the 81<sup>st</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 9, 2026.