

This analysis benchmarks the total compensation of **Victoria J Newberry, Executive Director / CEO** (\$70,000) against **every comparable organization** that fit the selection criteria — **163** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **83rd** percentile of comparable organizations within the typical range

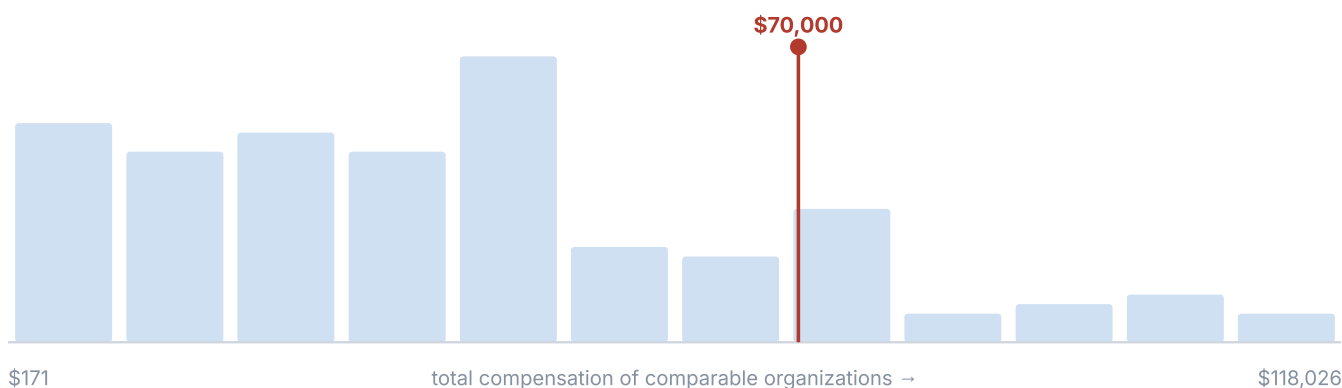
Benchmarked executive: Victoria J Newberry — reported title “Staff Director/Middle School Principal”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B20).
BUDGET	Total revenue between \$158,672 and \$355,237 — 0.67x to 1.50x the subject's \$236,825 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

163 organizations qualified on sector, size, and geography → **163** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,573	\$18,378	\$36,676	\$55,178	\$77,419	\$70,000
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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 HI 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
Asp2 Steam Academy Inc Nfp	IL	\$236,055	Director	\$13,270	\$14,153	2024
Path Educational Initiatives	AZ	\$235,948	Director	\$72,000	\$75,122	2024
Montessori Farm School Inc	NC	\$237,988	Head Of Scho	\$63,014	\$70,637	2024
Ascend Micro School	CO	\$235,564	Board Member	\$25,000	\$26,007	2024
Congregation B'nai Emet Preschool	CA	\$238,683	Secretary	\$50,134	\$46,966	2024
Northvale Preschool	NJ	\$238,745	Pre-k3 Teach	\$34,601	\$33,515	2024
Laramie Christian Academy	WY	\$234,512	Principal	\$18,819	\$21,862	2024
Christian Cottage Prep	TX	\$239,363	Head Of School	\$42,600	\$46,231	2024
Potters Hand Christian School	TX	\$233,592	Administrator	\$9,433	\$10,539	2023
Empowered	SD	\$233,316	Executive Di	\$29,867	\$35,760	2024
Mesa Christian Academy Inc	AZ	\$240,338	President / Ceo	\$23,500	\$24,519	2024
Affirm Leadership Christian Academy Inc	IL	\$233,168	President	\$75,000	\$82,356	2023
Berean Christian Academy Inc	ID	\$241,320	President	\$52,800	\$59,365	2025
Logos Classical Academy	LA	\$241,518	President	\$60,585	\$70,510	2025
Roman Avery Academy	OH	\$241,765	Secretary	\$36,250	\$40,579	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Dayspring Montessori School	IL	\$231,503	President Secretary And Tre	\$110,105	\$117,435	2024
Highland Montessori School	TX	\$242,439	Executive Director And Property Owner	\$76,879	\$81,281	2025
Mesquite Christian Academy Inc	NV	\$229,787	Principal	\$30,000	\$32,624	2024
Tift County Foundation	GA	\$229,338	Executive Di	\$55,563	\$59,048	2025
Columbus Classical Christian School	OH	\$244,916	Board Member & Teacher	\$12,053	\$13,849	2024
Every Kids A Genius Inc	FL	\$228,660	President, Dir.	\$30,000	\$31,478	2023
Quartzsite Southern Christian Academy	AZ	\$227,630	Treasurer	\$3,383	\$3,438	2025
Ashland Schools Foundation	OR	\$246,090	Executive Director	\$77,231	\$77,809	2024
Lords Kingdom Academy Inc	FL	\$227,205	President	\$21,950	\$22,371	2024
Little Rock Electrical Joint	AR	\$248,295	Admin Assist	\$39,000	\$47,559	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to HI cost of living and 2023 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 HI 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 **163** organizations. Compensation range \$171–\$118,026; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$236,825); for reference, expenses \$237,480 and assets \$106,777.

ROLE MATCH	Victoria J Newberry, reported title <i>"Staff Director/Middle School Principal"</i> , 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	4 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	83 rd
Total compensation (D + F), as reported (no adjustments)	87 th
Reportable pay only (column D), adjusted	49 th
All sources (D + E + F), adjusted	82 nd

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 (Victoria J Newberry) 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 163 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$70,000 is reasonable (approximately the 83rd 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.