

The Alabama Association Of School

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Heather Norred, Executive Director / CEO** (\$5,000) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 7th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Heather Norred — reported title “CHIEF FINANCIAL OFFICER”, 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 (B94).

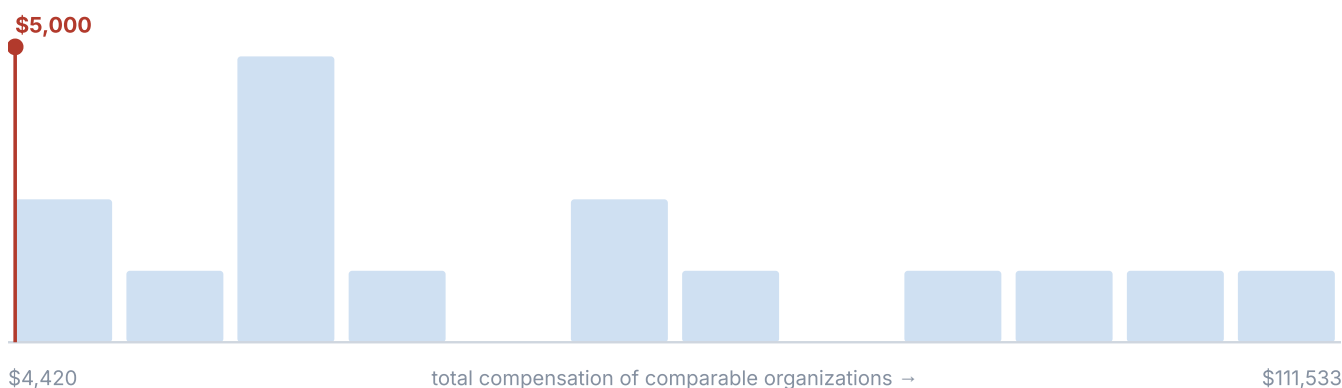
BUDGET Total revenue between \$221,095 and \$494,991 — 0.67x to 1.50x the subject's \$329,994 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B94), nationwide + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography

→ **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,523

\$23,418

\$37,298

\$69,562

\$95,183

\$5,000



■ 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 AL 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
Rockaway Borough Education Foundation A	NJ	\$318,305	Secretary	\$66,388	\$56,318	2024
Middlebury Studio School	VT	\$346,085	Executive Di	\$60,192	\$59,264	2023
Oxford Educational Foundation	PA	\$349,829	Executive Director	\$24,978	\$23,057	2025
Post	WA	\$359,523	Executive Director Starting Sept 2024	\$33,580	\$27,829	2025
Parent Venture Corporation	CA	\$364,745	President	\$121,500	\$99,683	2024
Globallead	OH	\$289,547	Executive Di	\$79,357	\$79,860	2024
Early County Literacy Task Force	GA	\$282,919	Executive Di	\$20,806	\$19,876	2024
Tried & True Parenting Inc	OH	\$276,093	Executive Director	\$56,860	\$57,220	2024
Eagle County Charter Academy	CO	\$264,003	Principal	\$31,741	\$28,918	2024
Heart To Home Learning	GA	\$253,628	Chief Executive Officer	\$24,175	\$23,778	2023
Faith Hope And Love Global Ministries	MN	\$247,159	President/chair/secretary	\$118,800	\$111,533	2024
Penfield Patriots Sports Booster	NY	\$415,238	Treasurer - Resigned 3/27/23	\$5,000	\$4,420	2023
Bobcat Swim Club Parents Assoc	OH	\$238,432	Club Directo	\$36,000	\$37,298	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Auburn Mountainview Booster Club	WA	\$229,645	Treasurer	\$7,000	\$5,954	2024
Atlanta Thrive Parent Institute Inc	GA	\$475,053	Executive Director	\$92,568	\$88,434	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL 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 AL 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	15 organizations. Compensation range \$4,420–\$111,533; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$329,994); for reference, expenses \$291,262 and assets \$52,657.
ROLE MATCH	Heather Norred, reported title " <i>CHIEF FINANCIAL OFFICER</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	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	7 th
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	13 th
All sources (D + E + F), adjusted	7 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 (Heather Norred) 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 15 similarly situated organizations (Same NTEE sector (B94), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,000 is reasonable (approximately the 7th 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.