

This analysis benchmarks the total compensation of **Father Brian Foos, Executive Director / CEO** (\$21,024) against **every comparable organization** that fit the selection criteria — **121** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25th** percentile of comparable organizations within the typical range

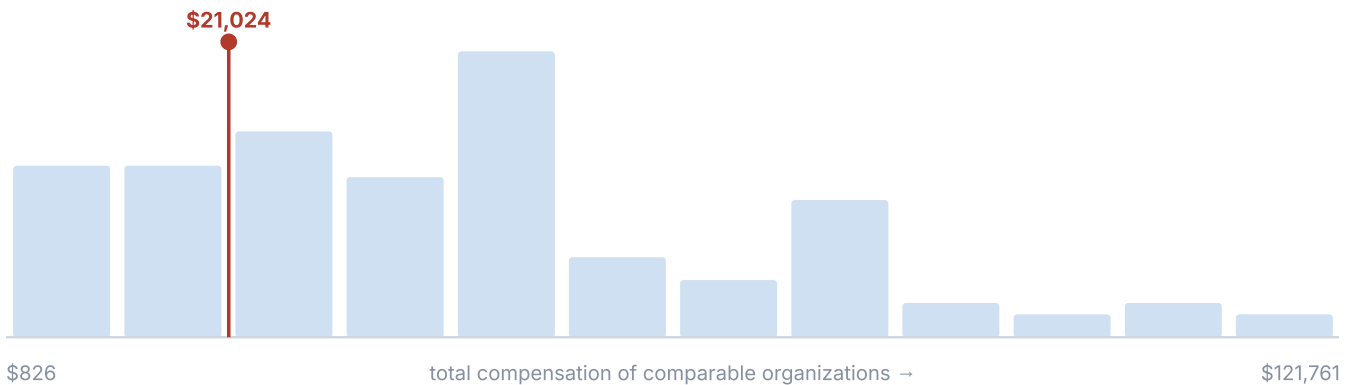
Benchmarked executive: Father Brian Foos — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B20).
BUDGET	Total revenue between \$138,149 and \$309,291 — 0.67x to 1.50x the subject's \$206,194 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

121 organizations qualified on sector, size, and geography → **121** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,926	\$22,668	\$39,754	\$56,261	\$77,889	\$21,024
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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
The Little Montessori School	TX	\$206,702	Director	\$38,305	\$43,101	2024
Machon Schneerson Chabad	PA	\$205,676	President	\$15,550	\$17,443	2024
Pumpkin Patch Preschool Inc	PA	\$205,580	Pres./treas.	\$64,440	\$70,422	2025
Anastasis Academy	CO	\$204,546	Executive Di	\$38,646	\$41,683	2024
Millennium Leadership Christian Academy Inc	FL	\$204,543	Director	\$46,450	\$49,084	2024
Machias Valley Christian School	ME	\$209,003	Co-chair	\$2,328	\$2,555	2025
Rhema Corporation Inc	NC	\$209,118	President	\$37,800	\$43,934	2024
John Paul Ii Polish Supplementary School Of Maspeth Inc	NY	\$202,679	President	\$6,765	\$6,876	2024
Masters Christian School	WA	\$201,153	Executive Director	\$32,971	\$33,205	2024
Scholaris Academy Inc	TX	\$212,934	President	\$19,878	\$23,027	2023
Beginning Education And Readiness School	OH	\$199,351	Executive Director	\$60,760	\$72,389	2024
Arete Enrichment Academy Inc	GA	\$213,492	Officer - Executive Director	\$17,786	\$20,117	2024
Parents For Public Schools	MS	\$198,818	Executive Di	\$30,000	\$37,584	2024
Christian Education League Inc	ME	\$213,726	President	\$3,819	\$4,429	2023
Academy Christian School Inc	SC	\$198,225	President	\$38,566	\$46,594	2023
Trace Academy Inc	FL	\$198,199	Head Of Scho	\$58,417	\$63,553	2023
St Jude School	CA	\$197,855	Secretary	\$40,000	\$37,851	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Orcas Montessori School	WA	\$197,361	Vice President	\$45,266	\$46,933	2023
Kids' World School Inc	CA	\$215,455	President/pr	\$49,440	\$49,440	2023
Summit Christian School	CO	\$216,159	Head Of School	\$110,000	\$115,587	2025
Tergar Schools Inc	VT	\$216,281	Executive Director	\$20,708	\$23,446	2024
Heritage Christian Academy	TN	\$195,767	President	\$15,000	\$17,736	2024
Relay Childrens Center Inc	MD	\$219,030	Program Director	\$43,960	\$46,230	2024
Carden Educational Foundation	FL	\$191,520	President & Treasurer	\$97,195	\$105,741	2023
Noggin Educational Foundation	TX	\$221,391	President	\$50,000	\$56,261	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 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.

Sample, role match & sensitivity

PEER COUNT	121 organizations. Compensation range \$826–\$121,761; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$206,194); for reference, expenses \$222,037 and assets \$283,798.
ROLE MATCH	Father Brian Foos, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 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	25 th
Total compensation (D + F), as reported (no adjustments)	28 th
Reportable pay only (column D), adjusted	25 th
All sources (D + E + F), adjusted	23 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 (Father Brian Foos) 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 121 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,024 is reasonable (approximately the 25th 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.