

Little Rock Electrical Joint

Executive Director / CEO

EIN 710351721

AR · NTEE B20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Crystal Cormell, Executive Director / CEO** (\$39,000) against **every comparable organization** that fit the selection criteria — **175** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **67th** percentile of comparable organizations within the typical range

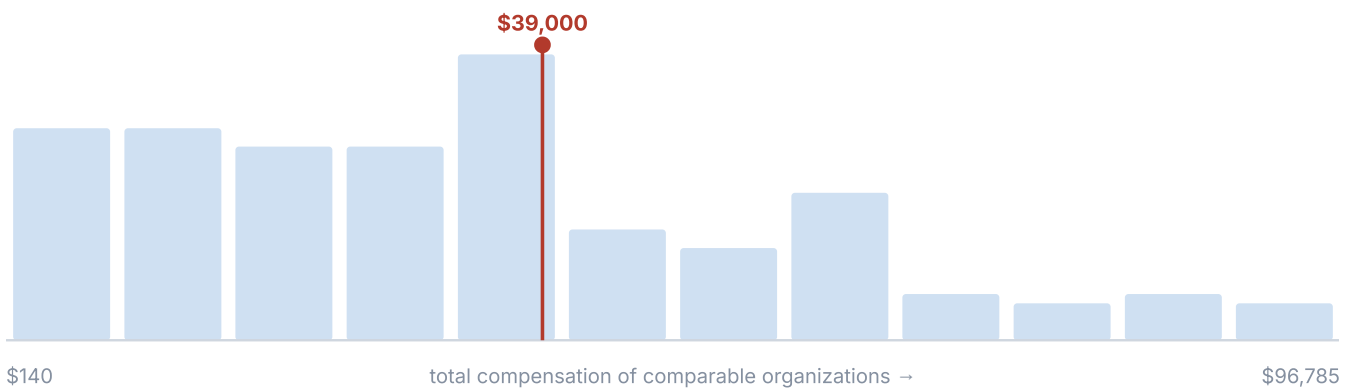
Benchmarked executive: Crystal Cormell — reported title "ADMIN ASSIST", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B20).
BUDGET	Total revenue between \$166,357 and \$372,442 — 0.67x to 1.50x the subject's \$248,295 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

175 organizations qualified on sector, size, and geography → **175** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,444	\$15,071	\$32,322	\$48,551	\$64,804	\$39,000
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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 AR 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
Ignite Hybrid School Inc	KS	\$249,884	Chairman	\$43,667	\$41,969	2024
Padre Pio Learning Center	VA	\$250,261	Executive Director	\$25,432	\$21,846	2024
Ashland Schools Foundation	OR	\$246,090	Executive Director	\$77,231	\$63,806	2024
Jacqueline B Vaughn Graduate School For	IL	\$250,942	Director; Instructor	\$41,500	\$36,297	2024
Rising Stars Academy Inc	FL	\$250,957	President	\$2,139	\$1,840	2023
Delaware School Boards Association	DE	\$251,003	Executive Di	\$78,000	\$66,194	2025
Columbus Classical Christian School	OH	\$244,916	Board Member & Teacher	\$12,053	\$11,357	2024
Veritas Christian School Inc	AL	\$251,994	Board Member	\$26,383	\$26,106	2023
Hametown Christian Academy Inc	OH	\$252,451	Principal	\$30,000	\$27,540	2025
Nevada School Of Inquiry	NV	\$252,707	Director	\$69,000	\$59,945	2025
Putnam City Public Schools	OK	\$252,756	Executive Di	\$32,048	\$32,322	2023
Batavia Foundation For Educational	IL	\$253,959	Administrator	\$6,148	\$5,377	2024
Highland Montessori School	TX	\$242,439	Executive Director And Property Owner	\$76,879	\$66,652	2025
Roman Avery Academy	OH	\$241,765	Secretary	\$36,250	\$33,277	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Logos Classical Academy	LA	\$241,518	President	\$60,585	\$57,820	2025
Berean Christian Academy Inc	ID	\$241,320	President	\$52,800	\$48,681	2025
Mesa Christian Academy Inc	AZ	\$240,338	President / Ceo	\$23,500	\$20,106	2024
House Of Emmanuel Inc	OH	\$256,940	President	\$15,086	\$14,635	2023
Christian Cottage Prep	TX	\$239,363	Head Of School	\$42,600	\$37,910	2024
Northvale Preschool	NJ	\$238,745	Pre-k3 Teach	\$34,601	\$27,484	2024
Congregation B'nai Emet Preschool	CA	\$238,683	Secretary	\$50,134	\$38,513	2024
Montessori Farm School Inc	NC	\$237,988	Head Of Scho	\$63,014	\$57,925	2024
Akaula School	HI	\$236,825	Staff Director/middle School Principal	\$70,000	\$57,402	2023
Veritas Montessori Academy	TX	\$259,856	Director	\$15,500	\$13,794	2024
Asp2 Steam Academy Inc Nfp	IL	\$236,055	Director	\$13,270	\$11,606	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AR 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 AR 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 175 organizations. Compensation range \$140–\$96,785; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$248,295); for reference, expenses \$212,160 and assets \$554,283.
ROLE MATCH	Crystal Cormell, reported title "ADMIN ASSIST", 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.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	67 th
Total compensation (D + F), as reported (no adjustments)	54 th
Reportable pay only (column D), adjusted	69 th
All sources (D + E + F), adjusted	65 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 (Crystal Cormell) 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 175 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,000 is reasonable (approximately the 67th 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.