

Living Word Christian Academy

Executive Director / CEO

EIN 742794922

TX · NTEE B24

FY ending 2024-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Louise Gillum, Executive Director / CEO** (\$38,588) against **every comparable organization** that fit the selection criteria — **134** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **31st** percentile of comparable organizations

within the typical range

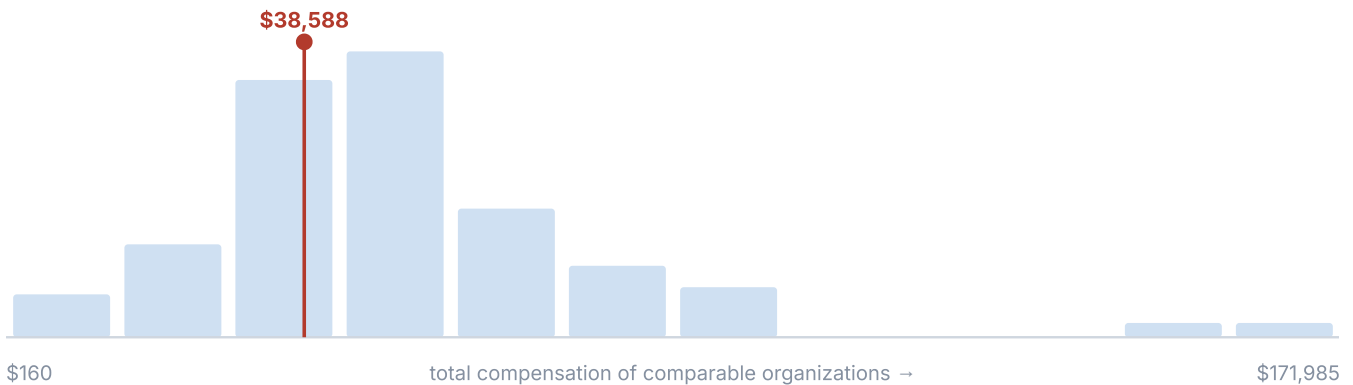
Benchmarked executive: Louise Gillum — reported title “WACO, TX”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B24).
BUDGET	Total revenue between \$311,350 and \$697,053 — 0.67x to 1.50x the subject's \$464,702 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B24), nationwide + budget 0.67–1.5x revenue.

134 organizations qualified on sector, size, and geography → **134** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$23,951	\$34,594	\$47,123	\$59,704	\$80,300	\$38,588
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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 TX 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
Weaver Child Development Center	OH	\$464,055	Exec Director/vice President	\$72,921	\$75,220	2025
Heartland Christian Academy Inc	MN	\$467,140	Director Of Operations	\$44,752	\$44,206	2024
Richmond Primary School	VA	\$467,254	Founder/executive Director	\$65,976	\$65,564	2023
Carter Christian Academy Inc	KY	\$459,674	Teacher	\$33,417	\$34,966	2025
The Open School	CA	\$459,653	Chairman	\$47,321	\$42,056	2023
Wild Fern Montessori School	VA	\$459,360	Head Of School	\$48,499	\$46,813	2024
Wild Oak Independent School	NC	\$470,269	Vp	\$45,000	\$45,284	2025
Masjidullahs New Medina Learning Institute	PA	\$471,177	Secretary	\$8,085	\$8,298	2023
Violeta Montessori School Inc	MA	\$471,218	Head Of School	\$39,793	\$36,803	2023
The Masters Study Inc	IN	\$457,523	Director	\$1,600	\$1,687	2024
Fhl Academy Inc	MN	\$457,508	President	\$32,048	\$31,657	2024
Mighty Oaks Enrichment Center	KS	\$454,779	President	\$25,000	\$27,000	2024
All Saints Elementary Of Tipperary Hill	NY	\$475,487	Principal	\$54,474	\$49,209	2024
Red Fox Community School Inc	VT	\$477,511	Head Of School	\$75,000	\$75,466	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Valley Christian School	WY	\$479,070	Administrator/principal	\$37,344	\$39,976	2024
Realms Of Inquiry	UT	\$448,232	Executive Di	\$54,021	\$55,272	2024
Dalton Learning Academy Inc	FL	\$439,244	President	\$80,250	\$75,365	2024
Azalea City Montessori Cooperative	AL	\$439,120	Head Of School	\$30,000	\$33,357	2023
Atx Kids Club	TX	\$438,372	Executive Dir.	\$87,717	\$87,717	2024
Evergreen Garden School	WA	\$437,214	Director	\$55,725	\$51,349	2023
Binyan Yisroel Inc	MD	\$437,133	Executive Dir.	\$52,699	\$50,708	2023
Extraordinary Education Family Learning	TX	\$492,815	Executive Dir.	\$29,685	\$29,685	2024
Brighton Academy	OR	\$435,945	Chairman/pre	\$38,900	\$36,113	2024
Ormewood School Inc	GA	\$493,801	Executive Director	\$58,702	\$59,006	2024
Cornerstone Christian Academy	NJ	\$435,583	Director	\$37,392	\$33,375	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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 **134** organizations. Compensation range \$160–\$171,985; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$464,702); for reference, expenses \$592,414 and assets \$248,779.

ROLE MATCH	Louise Gillum, reported title "WACO, TX", 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	2 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	31 st
Total compensation (D + F), as reported (no adjustments)	32 nd
Reportable pay only (column D), adjusted	33 rd
All sources (D + E + F), adjusted	31 st

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 (Louise Gillum) 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 13, 2026, comparing compensation against 134 similarly situated organizations (Same NTEE sector (B24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$38,588 is reasonable (approximately the 31st 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 13, 2026.