

Charlotte Mason Educational Center Of

Executive Director / CEO

EIN 810787670
 PA · NTEE B60
 FY ending 2025-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Celeste Cruz, Executive Director / CEO** (\$72,847) against **every comparable organization** that fit the selection criteria — **143** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55th** percentile of comparable organizations within the typical range

Benchmarked executive: Celeste Cruz — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B60).
BUDGET	Total revenue between \$313,232 and \$701,266 — 0.67x to 1.50x the subject's \$467,511 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B60), nationwide + budget 0.67–1.5x revenue.

143 organizations qualified on sector, size, and geography → **143** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,313	\$44,918	\$69,985	\$94,690	\$138,364	\$72,847
----------	----------	----------	----------	-----------	----------



● 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 PA 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
Midwest Implant Institute Inc	OH	\$468,195	Co-director	\$40,000	\$44,896	2023
Senior Citizens Activities Network	NJ	\$466,645	Executive Di	\$72,402	\$68,503	2023
Literacy Volunteers Of Charlottesvilleleabermarle	VA	\$461,974	Executive Director	\$87,500	\$86,961	2024
East Coast Core	PA	\$460,000	Secretary	\$8,000	\$8,212	2024
Mv Center For Education And Training (Mvctet)	MA	\$458,472	Executive Director	\$13,416	\$12,776	2023
The Workwell Partnership	NJ	\$455,944	Executive Dir.	\$46,250	\$42,504	2024
Southern California Regional Transit	CA	\$455,596	Executive Dir.	\$163,500	\$145,320	2024
Your Money Matters	WA	\$479,748	Founder	\$120,588	\$111,128	2024
Texas Bar College	TX	\$482,376	Executive Director Tbc	\$16,090	\$16,567	2024
New Direction Services Inc	NY	\$483,363	Executive Dir.	\$52,879	\$50,636	2023
Des-cpr Inc	PA	\$451,312	Executive Director	\$60,515	\$62,116	2024
Western Montana Professional Learning	MT	\$450,600	Co-director	\$17,883	\$20,427	2023
Fannie Lou Hamer Cancer Foundation	MS	\$488,220	President/ce	\$138,132	\$163,030	2023
Massachusetts Center For The Book Inc	MA	\$444,618	Executive Director	\$88,250	\$79,523	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Centro Laboral De Graton	CA	\$493,223	Interim Exec Director	\$58,545	\$53,572	2023
California Independent Provider	CA	\$493,470	Executive Director	\$112,535	\$102,976	2023
Amani Women Center Inc	GA	\$497,667	Executive Director	\$68,100	\$72,562	2023
Nccpa Health Foundation Inc	GA	\$435,893	President And Ceo, Nccpa	\$93,946	\$97,230	2024
Maimonides Heritage Center Ltd	NY	\$435,255	Founder & Dean	\$65,000	\$60,457	2024
Maker Works Community Workshops	MI	\$431,266	Executive Di	\$19,392	\$20,602	2024
The Muse Writers Center	VA	\$504,515	Executive Di	\$53,290	\$54,526	2023
Gestalt Institute Of Cleveland	OH	\$504,898	Executive Chair/director	\$81,604	\$88,964	2024
Chicago Fair Trade	IL	\$505,750	Director	\$70,725	\$71,568	2024
Refugee Jumpstart Coaching	CA	\$508,472	Executive Director	\$32,400	\$28,797	2024
Iowa Council Of Foundations	IA	\$510,972	President	\$125,461	\$141,397	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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 **143** organizations. Compensation range \$1,128–\$667,689; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$467,511); for reference, expenses \$496,628 and assets \$385,910.
ROLE MATCH	Celeste Cruz, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	13 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	6 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	55 th
Total compensation (D + F), as reported (no adjustments)	55 th
Reportable pay only (column D), adjusted	60 th
All sources (D + E + F), adjusted	48 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 (Celeste Cruz) 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 143 similarly situated organizations (Same NTEE sector (B60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$72,847 is reasonable (approximately the 55th 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.