

# River Mist Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Jennifer Tew, Executive Director / CEO** (\$87,524) against **every comparable organization** that fit the selection criteria — **317** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **85<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Jennifer Tew — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

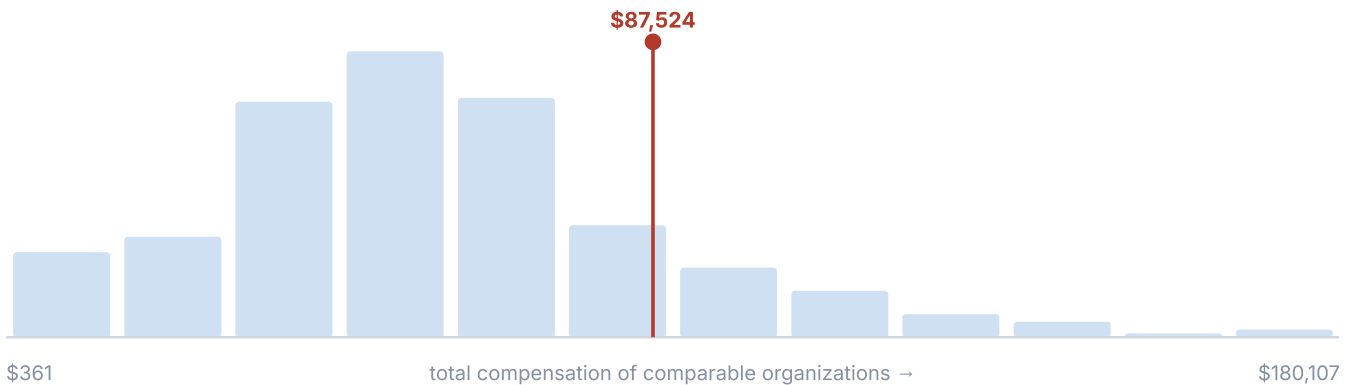
**SECTOR** Organizations sharing the subject's NTEE classification (B21).

**BUDGET** Total revenue between \$292,083 and \$653,919 — 0.67x to 1.50x the subject's \$435,946 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

**317** organizations qualified on sector, size, and geography → **317** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$23,778	\$40,800	\$55,317	\$72,623	\$100,285	\$87,524
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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 CO 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
<a href="#">Kingdom Preparatory Academy Inc</a>	AZ	\$436,410	President	\$56,658	<b>\$58,505</b>	2023
<a href="#">Pumpkin Patch Pre-k Inc</a>	AR	\$436,658	President & Director	\$82,199	<b>\$93,874</b>	2025
<a href="#">Elmhurst Montessori Preschool Inc</a>	IL	\$437,054	Chair Of The Board & Teach	\$72,523	<b>\$76,552</b>	2023
<a href="#">Eastminster Preschool Inc</a>	PA	\$434,734	Executive Director	\$53,856	<b>\$56,010</b>	2024
<a href="#">Houghton Lake Preschool Inc</a>	MI	\$437,714	Director	\$25,352	<b>\$27,290</b>	2024
<a href="#">Heavenly Angels Preschool Inc</a>	FL	\$434,074	Treasurer	\$26,456	<b>\$25,919</b>	2024
<a href="#">Saxon Hill School Inc</a>	VT	\$433,660	Director Of	\$56,529	<b>\$61,091</b>	2023
<a href="#">Child Light Inc</a>	NY	\$432,866	Executive Director	\$94,968	<b>\$89,496</b>	2024
<a href="#">Sherman Montessori Pre-school Inc</a>	TX	\$432,000	Staff Member	\$58,623	<b>\$59,580</b>	2025
<a href="#">Southshire Community School</a>	VT	\$431,728	Dir/head Of Sch	\$68,756	<b>\$72,172</b>	2024
<a href="#">Elite Kids Academy</a>	CA	\$440,260	President & Ceo	\$26,400	<b>\$23,774</b>	2024
<a href="#">Faithful Beginnings Inc</a>	FL	\$430,759	President	\$42,120	<b>\$40,201</b>	2025
<a href="#">Windham Cooperative Kindergarten Inc</a>	NH	\$441,932	Director	\$29,042	<b>\$27,966</b>	2024
<a href="#">Gabriels Little Angels Preschool</a>	TX	\$429,871	Director	\$64,900	<b>\$67,704</b>	2024
<a href="#">Beaver Brook Children's School Inc</a>	VT	\$442,253	President	\$64,100	<b>\$69,272</b>	2023
<a href="#">Abc Angels Preschool</a>	CA	\$442,362	President	\$8,400	<b>\$7,564</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Heartland Community Montessori School Inc</a>	WI	\$428,980	Head Of School	\$52,616	<b>\$57,307</b>	2024
<a href="#">The Childrens School</a>	NY	\$428,921	Trustee	\$26,500	<b>\$24,973</b>	2024
<a href="#">A Childs Garden Inc</a>	OH	\$443,070	President	\$51,655	<b>\$57,057</b>	2024
<a href="#">Spark Preschool</a>	OH	\$444,348	Administrator	\$115,324	<b>\$127,384</b>	2024
<a href="#">Hope Montessori School - The Woodlands</a>	TX	\$444,377	Director	\$1,920	<b>\$2,003</b>	2024
<a href="#">Rose City Montessori School</a>	NJ	\$423,168	President	\$35,983	<b>\$32,641</b>	2025
<a href="#">Sonshine Patch Inc</a>	CO	\$451,060	Director	\$56,729	<b>\$56,729</b>	2024
<a href="#">Cornerstone Preschool Group</a>	GA	\$419,214	Preschool Di	\$47,977	<b>\$50,309</b>	2024
<a href="#">Gingerbread House Academy Inc</a>	TX	\$418,719	Director	\$48,768	<b>\$52,377</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	<b>317</b> organizations. Compensation range \$361–\$180,107; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$435,946); for reference, expenses \$438,558 and assets \$48,414.
ROLE MATCH	Jennifer Tew, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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** 13 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	85 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	85 <sup>th</sup>
Reportable pay only (column D), adjusted	86 <sup>th</sup>
All sources (D + E + F), adjusted	85 <sup>th</sup>

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 (Jennifer Tew) 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 317 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$87,524 is reasonable (approximately the 85<sup>th</sup> 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.