

River Of Life School

Executive Director / CEO

EIN 820686655

MI · NTEE B20

FY ending 2024-08-31

June 9, 2026

This analysis benchmarks the total compensation of **Mallory Nicholson, Executive Director / CEO** (\$105,400) against **every comparable organization** that fit the selection criteria — **241** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **98th** percentile of comparable organizations above the 90th percentile — board review recommended

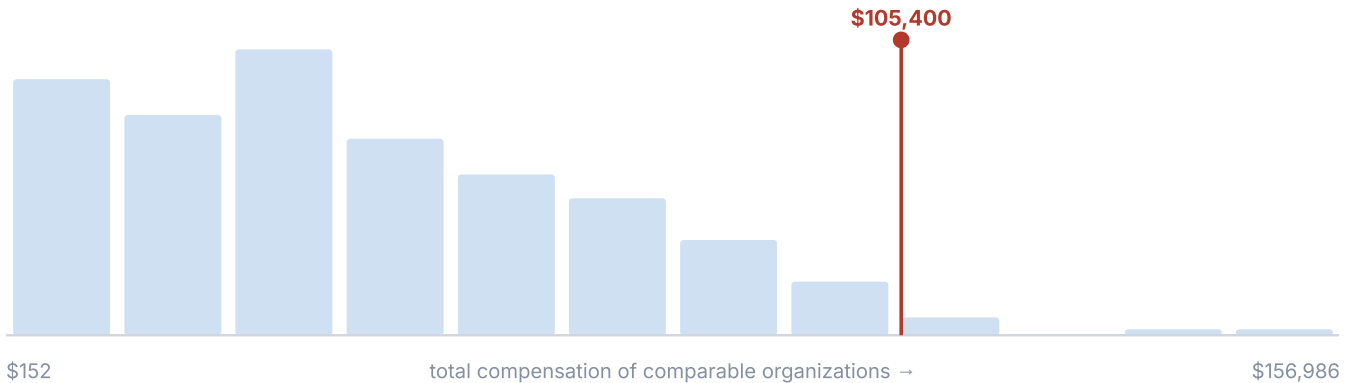
Benchmarked executive: Mallory Nicholson — reported title "PRINCIPAL", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B20).
BUDGET	Total revenue between \$213,587 and \$478,182 — 0.67x to 1.50x the subject's \$318,788 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

241 organizations qualified on sector, size, and geography → **241** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,620	\$20,050	\$37,702	\$61,978	\$83,707	\$105,400
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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 MI 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
Teach Our Children Fund Inc	IN	\$319,004	Executive Di	\$60,296	\$60,016	2025
Community Resources Inc	CO	\$319,295	Executive Direcotr	\$88,248	\$79,868	2025
Michelle Davis	TX	\$320,000	Ceo	\$25,421	\$25,364	2023
Cohutta Arrows Kingdom Academy	GA	\$317,459	President	\$19,167	\$18,671	2024
Providence Christian Academy	PA	\$321,286	President	\$44,100	\$41,509	2025
Apt Academy	OR	\$323,249	Treasurer	\$14,200	\$12,447	2025
St George Classical Academy Inc	MA	\$323,310	Head Of School	\$17,308	\$15,069	2024
Atlanta Young Singers Of Callanwolde In	GA	\$313,868	Executive Director	\$50,667	\$49,357	2024
Advance Learning Academy	GA	\$313,808	Pres/adminis	\$23,773	\$23,842	2023
Educational Solutions For Children Inc	DC	\$323,995	Executive Director	\$72,900	\$61,978	2024
Five Points Academy	CO	\$324,589	Executive Director	\$8,072	\$7,499	2024
Alpine Valley School	CO	\$311,837	Director	\$74,603	\$69,306	2024
Grace Collaborative Incorporated	NY	\$328,833	President And Ceo	\$2,900	\$2,473	2025
Grande Ronde Academy	OR	\$328,874	Principal	\$32,218	\$28,987	2024
Nci Community Fund Inc	TX	\$329,491	President	\$16,924	\$16,886	2023
Parker Jordan Christian Academy	NY	\$330,984	Executive Director	\$55,000	\$46,909	2025
Chapin Academy	SC	\$331,736	Administrator	\$34,648	\$36,054	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
La Salle Community Center	CA	\$331,750	Ceo	\$16,200	\$13,553	2024
Stanza Education Corporation	CA	\$332,157	Ceo	\$1,800	\$1,506	2024
Montgomery Area Court Referral Prog	AL	\$305,406	Executive Di	\$83,404	\$87,296	2024
Aukela Unique & Distinguished Scholars Inc	FL	\$332,373	Rodriguez	\$27,739	\$24,596	2025
The Potters House Foundation	MI	\$304,008	Superintendent	\$11,545	\$11,886	2023
Ka Hale O Na Keiki Inc	HI	\$333,803	Executive Di	\$100,496	\$89,745	2023
Little River Community School	NY	\$302,328	President/treasurer	\$34,330	\$29,280	2025
Polska Szkola Im Sw Jana Pawla li Inc	IL	\$302,206	Treasurer	\$1,300	\$1,206	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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	241 organizations. Compensation range \$152–\$156,986; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$318,788); for reference, expenses \$343,762 and assets \$90,818.
ROLE MATCH	Mallory Nicholson, reported title " <i>PRINCIPAL</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	98 th
Total compensation (D + F), as reported (no adjustments)	96 th
Reportable pay only (column D), adjusted	69 th
All sources (D + E + F), adjusted	95 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 (Mallory Nicholson) 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 241 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$105,400 is reasonable (approximately the 98th 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.