

Walk N Rollers

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **James Shanman, Executive Director / CEO** (\$101,269) against **every comparable organization** that fit the selection criteria — **88** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **85th** percentile of comparable organizations within the typical range

Benchmarked executive: James Shanman — 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 (B12).

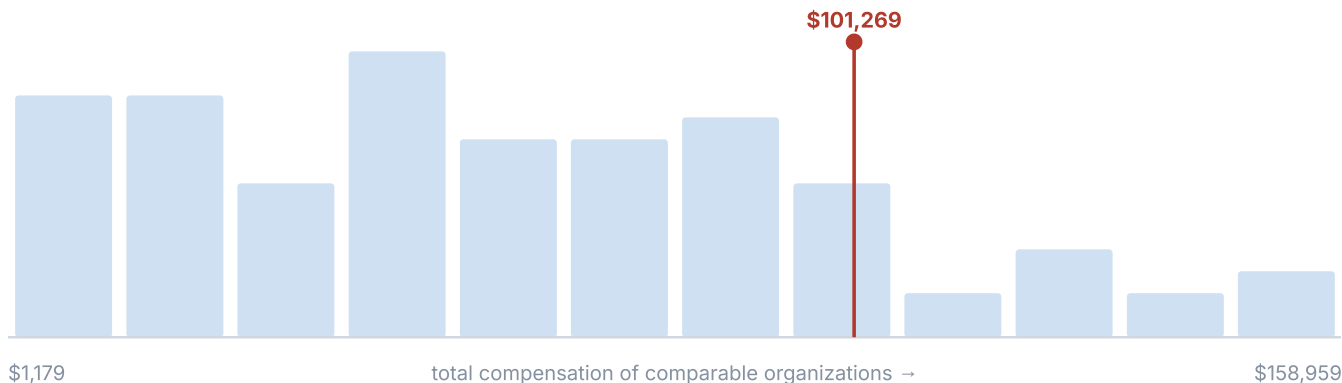
BUDGET Total revenue between \$224,246 and \$502,045 — 0.67x to 1.50x the subject's \$334,697 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B12), nationwide + budget 0.67–1.5x revenue.

88 organizations qualified on sector, size, and geography

→ **88** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,559	\$31,467	\$58,868	\$85,554	\$118,029	\$101,269
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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 CA 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
Associated Builders And Contractors	LA	\$334,677	Executive Director	\$33,959	\$44,583	2023
Delaware County By5 Early Childhood	IN	\$330,791	Executive Di	\$95,568	\$116,713	2024
San Joaquin County Office Of Education	CA	\$328,568	President	\$76,113	\$74,151	2025
Pamlico Partnership For Children Inc	NC	\$342,286	Executive Director	\$58,650	\$72,253	2023
African Conservation Centre Us	CO	\$325,707	Scrty/execut	\$39,600	\$43,974	2024
Legacy Scholars	MI	\$344,615	Executive Director	\$8,583	\$9,995	2025
Magnet Educational Choice	FL	\$348,303	Chief Executive Officer	\$21,760	\$24,373	2023
Mission San Juan Bautista	CA	\$348,704	Executive Director	\$63,000	\$63,000	2024
Educate2envision International Inc	CA	\$351,294	Executive Dir.	\$61,589	\$61,589	2024
Sevier County Partners In Progress	TN	\$353,505	Executive Di	\$57,174	\$71,654	2023
Waco Isd Education Foundation	TX	\$353,927	Executive Director	\$79,385	\$94,679	2023
Malama Honua Public Charter School	HI	\$359,146	Executive Di	\$20,182	\$20,925	2024
Advanced Home School Education Inc	CA	\$309,375	Treasurer	\$96,750	\$96,750	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Zionsville Education Foundation Inc	IN	\$360,985	Executive Dir.	\$48,825	\$61,389	2023
The Parents' Campaign	MS	\$307,104	Sec/treas/exec Director	\$117,673	\$156,259	2023
Eudora Schools Foundation Inc	KS	\$305,600	Executive Dir.	\$41,359	\$50,411	2025
Inclusive Education Project	CA	\$302,917	Executive Dir.	\$86,584	\$86,584	2024
Jacob And Clara Faber Community	OH	\$366,746	President &	\$129,595	\$158,959	2024
Cg Jung Foundation For Analytical	NY	\$297,880	Executive Di	\$101,331	\$103,306	2025
Public School Funding Alliance	WA	\$297,734	Executive Director	\$7,698	\$7,982	2024
Activate School Fundraising Inc	GA	\$294,899	President	\$34,075	\$40,849	2023
Goddard Education Foundation	KS	\$292,521	Executive Di	\$64,841	\$83,519	2023
Gahanna-jefferson Education Foundation	OH	\$380,947	Executive Director	\$19,986	\$24,514	2024
Henry County Prevention Coalition	TN	\$381,568	Director	\$61,135	\$72,501	2025
South Carolina Virtual Education	SC	\$286,962	Executive Di	\$30,800	\$38,311	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	88 organizations. Compensation range \$1,179–\$158,959; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$334,697); for reference, expenses \$377,219 and assets \$79,243.
ROLE MATCH	James Shanman, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	19 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	85 th
Total compensation (D + F), as reported (no adjustments)	89 th
Reportable pay only (column D), adjusted	72 nd
All sources (D + E + F), adjusted	64 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 (James Shanman) 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 88 similarly situated organizations (Same NTEE sector (B12), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$101,269 is reasonable (approximately the 85th 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.