

Freedom Christian Schools Inc

Executive Director / CEO

EIN 832954340

PA · NTEE B20

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Karissa Costello, Executive Director / CEO** (\$18,500) against **every comparable organization** that fit the selection criteria — **258** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **22nd** percentile of comparable organizations below the typical range for comparable organizations

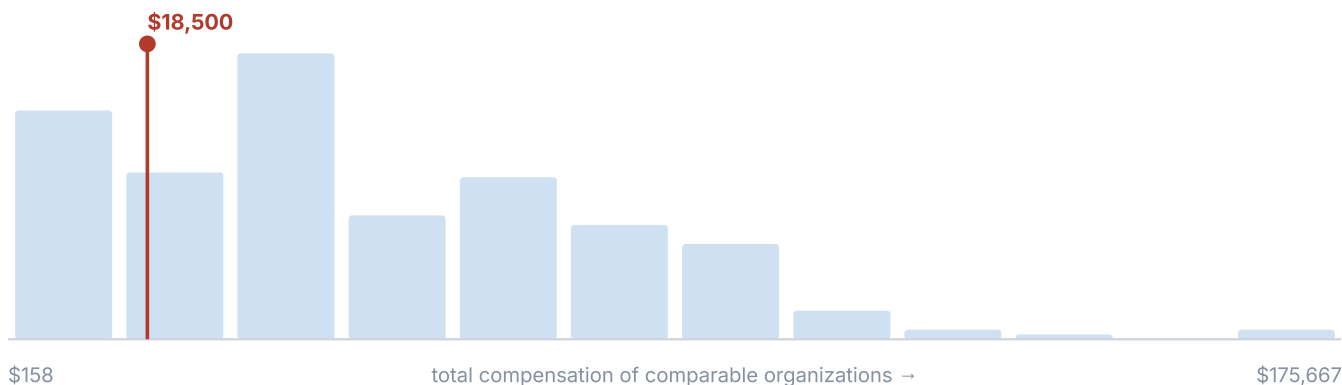
Benchmarked executive: Karissa Costello — reported title "PRINCIPAL", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B20).
BUDGET	Total revenue between \$252,096 and \$564,396 — 0.67x to 1.50x the subject's \$376,264 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

258 organizations qualified on sector, size, and geography → **258** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,371	\$22,367	\$40,084	\$68,371	\$90,405	\$18,500
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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 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
Excel Academy	WY	\$375,173	President	\$46,689	\$51,615	2023
Love & Grace Christian Academy Inc	GA	\$377,520	President	\$58,080	\$58,560	2024
Cornerstone Christian Academy	NY	\$378,306	Chairman	\$41,115	\$37,256	2024
Midwest Christian Montessori Academy	IL	\$373,593	School Director/non-officer	\$79,348	\$78,225	2024
Educational Services Corpus Christi Corp	PR	\$380,940	Principal	\$26,600	\$26,600	2024
Auburn Teacher's Association	NY	\$381,885	President	\$7,500	\$6,621	2025
Feat Of Southern Nevada	NV	\$382,327	Executive Dir.	\$73,350	\$73,728	2024
The Helping House	TX	\$370,185	Teacher/director	\$73,327	\$75,726	2023
Classical Studies Of Central Indiana	IN	\$382,673	Executive Director	\$13,783	\$14,200	2025
In Situ Explorers	NC	\$369,440	President	\$69,872	\$72,397	2024
Saint Ambrose Academy	PA	\$369,386	President And Treasurer	\$45,000	\$43,840	2025
Enrich Kids Now	GA	\$383,289	Executive Director	\$27,210	\$28,246	2023
Montessori School Of Peoria	IL	\$368,353	President	\$48,600	\$49,328	2023
Titus Christian Prep School Inc	KY	\$368,296	Head Of School	\$50,000	\$53,867	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Shalom Christian Academy And Daycare	MO	\$384,306	Secretary	\$111,363	\$118,278	2024
Moorhead Legacy Education Foundation	MN	\$367,977	Executive Director	\$12,000	\$11,890	2024
Huaxia Chinese School At Great Valley	PA	\$384,668	Principal	\$5,000	\$5,148	2023
Dominion Equippers Inc	TX	\$386,263	Pres	\$8,500	\$8,526	2024
Livingston Huaxia Chinese School	NJ	\$387,855	Principal	\$9,737	\$8,976	2023
Ivy League Christian Academy	VA	\$387,935	Chairman	\$40,600	\$40,471	2023
Erie County Association Of School Boards	NY	\$362,373	Executive Director	\$69,888	\$61,696	2025
Team Steam Nation Inc	AZ	\$390,250	Chief Executive	\$63,000	\$60,757	2024
Pacem School Inc	VT	\$361,754	Head Of School	\$54,852	\$53,936	2025
Lag Academy	MS	\$391,574	Director	\$45,923	\$51,289	2024
Graceview Academy Of St Cloud	FL	\$360,831	Ceo	\$11,234	\$10,583	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 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 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 **258** organizations. Compensation range \$158–\$175,667; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$376,264); for reference, expenses \$259,930 and assets \$1,121,021.
ROLE MATCH	Karissa Costello, reported title " <i>PRINCIPAL</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	22 nd
Total compensation (D + F), as reported (no adjustments)	22 nd
Reportable pay only (column D), adjusted	23 rd
All sources (D + E + F), adjusted	20 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 (Karissa Costello) 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 258 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,500 is reasonable (approximately the 22nd 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.