

Firm Foundations Academy

Executive Director / CEO

EIN 833689642

PA · NTEE B20

FY ending 2024-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Sarah Northup, Executive Director / CEO** (\$37,674) against **every comparable organization** that fit the selection criteria — **284** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **36th** percentile of comparable organizations within the typical range

Benchmarked executive: Sarah Northup — reported title “CHAIR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

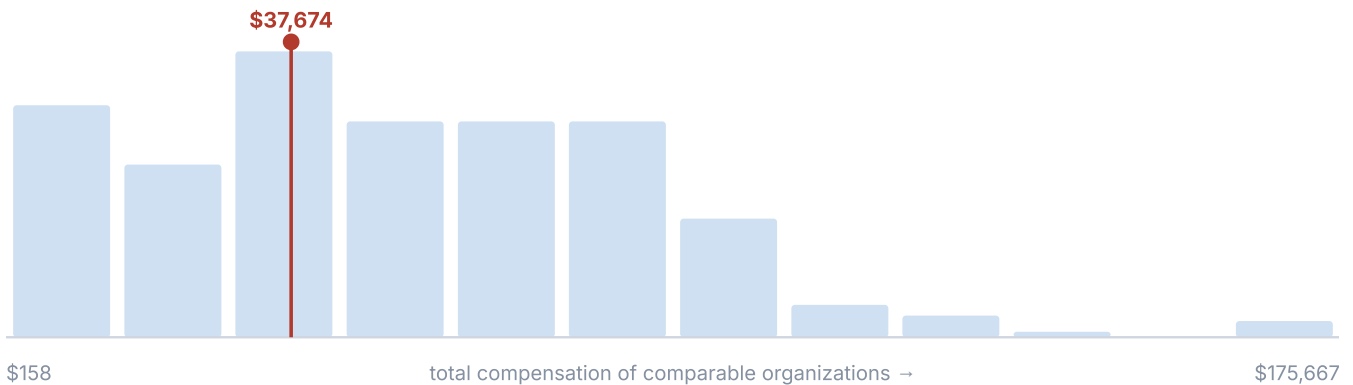
SECTOR Organizations sharing the subject's NTEE classification (B20).

BUDGET Total revenue between \$314,932 and \$705,073 — 0.67x to 1.50x the subject's \$470,049 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

284 organizations qualified on sector, size, and geography → **284** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,702	\$28,124	\$49,629	\$73,888	\$91,548	\$37,674
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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
Cupola Academy	PA	\$470,082	Co-director	\$89,304	\$89,304	2024
North Star Montessori School Inc	IN	\$470,268	Director	\$64,972	\$68,707	2024
Black Male Working Academy Inc	KY	\$468,676	Executive Director	\$19,094	\$20,571	2024
Shepherd's Heart Christian Ministries Inc	FL	\$471,530	President	\$25,000	\$22,944	2025
Southwest Montessori Academy Inc	IN	\$472,283	Executive Dir.	\$47,464	\$50,192	2024
Amundsen Educational Center	AK	\$472,588	Executive Dir.	\$96,861	\$92,861	2024
Woodland Montessori School Inc	MO	\$467,230	President	\$88,100	\$93,570	2024
Haven Education Solutions Inc	MD	\$473,044	President	\$12,250	\$11,824	2023
University Montessori School	VA	\$466,888	Head Of School	\$61,298	\$61,104	2023
Friends Of Gantry Plaza State Park Inc	NY	\$466,105	Executive Director	\$99,900	\$90,523	2024
National Association For Search	VA	\$475,413	Executive Director	\$93,149	\$90,189	2024
Cottonwood Alc Inc	MT	\$475,815	President	\$70,674	\$74,424	2025
Trinity Simone Christian Preparatory Academy Inc	FL	\$464,072	President	\$42,000	\$39,565	2024
Arcadian Fellowship Church Inc	MD	\$476,640	Vice President	\$60,000	\$56,250	2024
French-american School Of Norfolk	VA	\$463,262	Director	\$62,447	\$60,463	2024
Sea-king District Of The Washington Interscholastic	WA	\$462,852	Sea-king District Director	\$44,325	\$38,768	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Activities Assn						
Prew Academy Of Sarasota Inc	FL	\$462,414	Dir/principal	\$102,170	\$99,090	2023
Chess And Strategy Game Association	MN	\$462,253	Associate Di	\$90,623	\$92,447	2023
Pentathlon Institute Inc	IN	\$462,122	National Director	\$96,499	\$102,046	2024
Pure In Heart Christian Academy &	FL	\$461,442	President	\$27,200	\$25,623	2024
Pinnacle Christian School	TX	\$481,840	Head Of School	\$43,654	\$43,789	2024
Green Mountain Montessori School	VT	\$482,315	President	\$80,077	\$83,210	2023
Cuyahoga Valley Christian Academy	OH	\$457,299	Admin Repres	\$11,127	\$12,167	2023
Star Christian School	CA	\$456,867	President	\$30,700	\$27,368	2023
University Montessori School	LA	\$484,030	Chairman	\$31,990	\$36,367	2023

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 284 organizations. Compensation range \$158–\$175,667; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$470,049); for reference, expenses \$436,417 and assets \$228,802.

ROLE MATCH	Sarah Northup, reported title "CHAIR", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	7 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	36 th
Total compensation (D + F), as reported (no adjustments)	35 th
Reportable pay only (column D), adjusted	37 th
All sources (D + E + F), adjusted	35 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 (Sarah Northup) 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 10, 2026, comparing compensation against 284 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$37,674 is reasonable (approximately the 36th 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 10, 2026.