

Boise Classical Academy Inc

Executive Director / CEO

EIN 842010351
 ID · NTEE B20
 FY ending 2023-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Peter Leavell, Executive Director / CEO** (\$32,278) against **every comparable organization** that fit the selection criteria — **259** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 41st percentile of comparable organizations

within the typical range

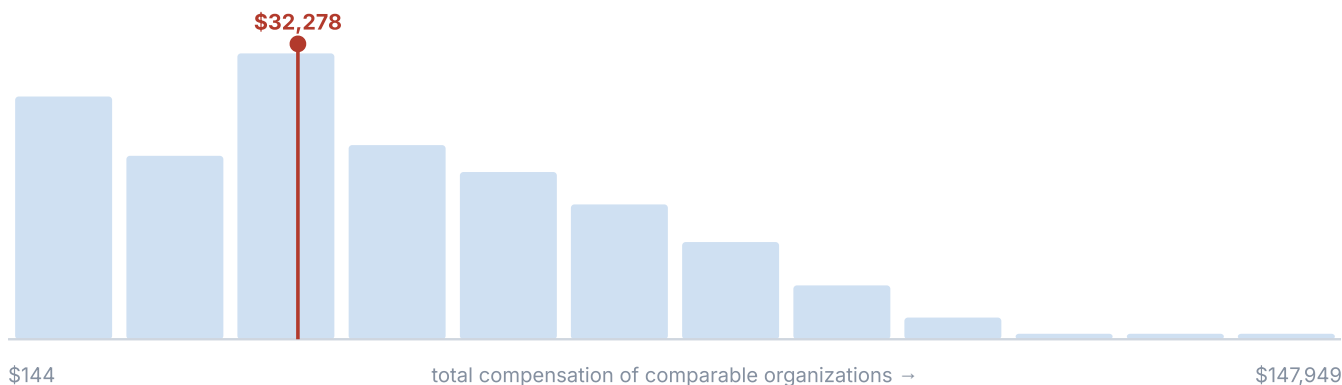
Benchmarked executive: Peter Leavell — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B20).
BUDGET	Total revenue between \$236,136 and \$528,664 — 0.67x to 1.50x the subject's \$352,443 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

259 organizations qualified on sector, size, and geography → **259** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,291	\$20,084	\$36,442	\$59,445	\$81,651	\$32,278
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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 ID 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
Thomasville Antiques Show Foundation Inc	GA	\$353,321	Executive Director	\$27,250	\$25,756	2023
Deep Roots School Inc	NJ	\$351,162	Treasurer	\$47,981	\$38,107	2025
Journey School Of Houston	TX	\$350,685	Clinical Director Vice Chair	\$44,155	\$40,329	2024
Lincoln Heights Tutorial Program	CA	\$350,503	Exec. Director	\$75,000	\$59,132	2024
Genesis Ministries	FL	\$354,766	President	\$33,000	\$28,306	2024
Grace Preparatory Academy Of Greater	MA	\$354,941	President	\$175	\$144	2024
Creating Hope Inc	OH	\$349,714	Director	\$4,800	\$4,642	2024
Valor Classical Christian Academy Inc	WI	\$349,030	34 Grade Teacher	\$9,120	\$8,472	2025
Scholars Christian Preschool And Academy Inc	FL	\$355,881	Executive Director	\$78,000	\$66,905	2024
Interlocking Ministries Inc	NC	\$348,910	Executive Di	\$87,078	\$82,153	2024
Providence Christian School	WA	\$348,332	Board	\$4,564	\$3,841	2023
Vision 2020 Education Foundation	MN	\$357,509	President/treasurer	\$14,286	\$13,270	2023
Jewell School	AZ	\$358,641	Officer/trea	\$35,750	\$32,320	2023
Royal Legacy Christian Academy	IA	\$346,133	Executive Di	\$18,359	\$18,897	2023
Engaging Young Minds Academy Inc	FL	\$345,013	President	\$45,138	\$39,861	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
King's Academy	TX	\$360,086	Head Of School	\$99,146	\$93,230	2023
Agia Sophia Academy	OR	\$360,441	Principal	\$44,460	\$38,812	2023
Grace Christian Academy St Louis	MO	\$360,737	Director	\$37,440	\$36,208	2024
Graceview Academy Of St Cloud	FL	\$360,831	Ceo	\$11,234	\$9,636	2024
Pacem School Inc	VT	\$361,754	Head Of School	\$54,852	\$49,111	2025
Erie County Association Of School Boards	NY	\$362,373	Executive Director	\$69,888	\$56,176	2025
Wellspring Cultural&educational Foundation Inc	CT	\$341,900	Execuitve Director	\$88,800	\$78,267	2023
Global Conservation Leaders Inc	CA	\$341,786	Ceo	\$4,679	\$3,689	2024
Cascades Montessori Middle School	WA	\$341,347	Secretary Teacher Admin	\$67,256	\$53,563	2025
Geneva Childrens Center	CA	\$340,806	Director	\$63,440	\$51,496	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ID cost of living and 2023 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 ID 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 259 organizations. Compensation range \$144–\$147,949; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$352,443); for reference, expenses \$378,154 and assets \$362,511.

ROLE MATCH	Peter Leavell, reported title " <i>PRESIDENT</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	41 st
Total compensation (D + F), as reported (no adjustments)	38 th
Reportable pay only (column D), adjusted	42 nd
All sources (D + E + F), adjusted	39 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 (Peter Leavell) 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 259 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$32,278 is reasonable (approximately the 41st 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.