

# Lycoming Learning Group

Executive Director / CEO

EIN 842644580

PA · NTEE B24

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Jennifer Boyunegmez, Executive Director / CEO** (\$58,750) against **every comparable organization** that fit the selection criteria — **75** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **89<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Jennifer Boyunegmez — reported title "DIRECTOR OF SCHOOL", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (B24).

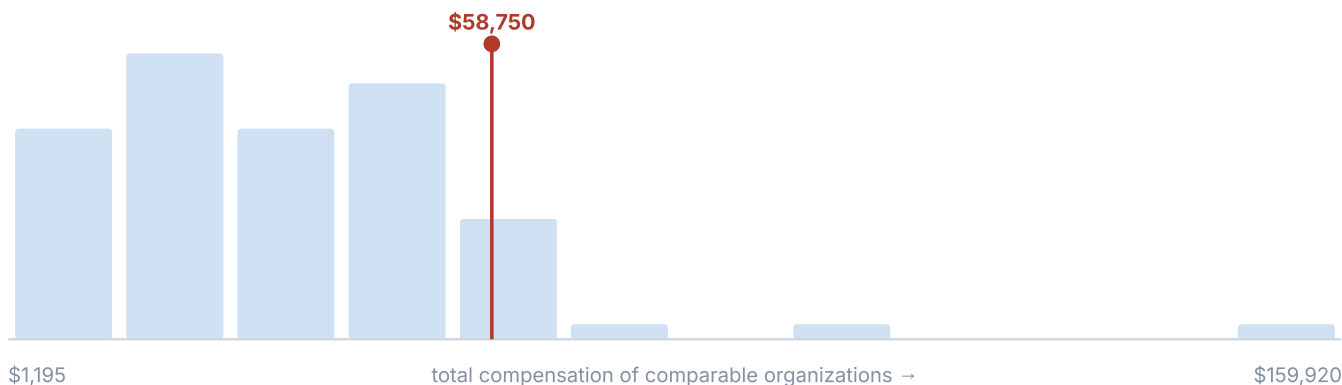
**BUDGET** Total revenue between \$162,583 and \$363,993 — 0.67x to 1.50x the subject's \$242,662 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B24), nationwide + budget 0.67–1.5x revenue.

**75** organizations qualified on sector, size, and geography

→ **75** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$4,885

\$17,053

\$35,108

\$45,471

\$58,979

**\$58,750**



## ■ 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
<a href="#">Ivy Greene Inc</a>	MS	\$241,054	Executive Dir.	\$20,491	<b>\$21,655</b>	2025
<a href="#">Vanguard Gifted Academy</a>	IL	\$239,584	Head Of School	\$62,315	<b>\$59,670</b>	2024
<a href="#">Austin Korean School Inc</a>	TX	\$238,795	Principal	\$2,550	<b>\$2,558</b>	2023
<a href="#">Montessori School St Clair</a>	IL	\$246,546	Director/age	\$63,000	<b>\$60,327</b>	2024
<a href="#">Kc Academy Sulphur Inc</a>	LA	\$233,813	Pres	\$15,583	<b>\$16,713</b>	2024
<a href="#">The Lions Tribe Academy</a>	IL	\$233,129	President	\$19,462	<b>\$18,636</b>	2024
<a href="#">Rise Mhk Corporation</a>	KS	\$231,322	Dir. Of Educ	\$10,000	<b>\$10,522</b>	2024
<a href="#">River Canyon School Inc</a>	CO	\$255,347	Director	\$47,302	<b>\$45,483</b>	2023
<a href="#">Bais Yaakov Bnos Chayil Inc</a>	NJ	\$229,282	Trustee	\$20,000	<b>\$17,392</b>	2024
<a href="#">Gods Glory Christian School Inc</a>	FL	\$256,155	President	\$60,000	<b>\$56,522</b>	2023
<a href="#">Excellerated Teaching Academy Inc</a>	FL	\$256,314	Executive Director	\$45,000	<b>\$44,129</b>	2022
<a href="#">Dianova Foundation</a>	CA	\$256,465	Director	\$42,805	<b>\$37,065</b>	2023
<a href="#">Seton Academy</a>	IL	\$259,388	Employee	\$66,500	<b>\$63,678</b>	2024
<a href="#">Shikabania Corporation</a>	CA	\$224,241	Director	\$4,809	<b>\$4,164</b>	2023
<a href="#">Peachtown Elementary School</a>	NY	\$262,797	Head Of School	\$50,167	<b>\$45,458</b>	2023
<a href="#">Cornerstone Haiti</a>	FL	\$222,220	President	\$54,225	<b>\$51,082</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Emmanuel Coastal Academy Inc</a>	FL	\$221,404	President	\$2,050	<b>\$1,931</b>	2023
<a href="#">L Ecole De Denver</a>	CO	\$264,923	Executive Director	\$43,940	<b>\$42,250</b>	2023
<a href="#">Play School Inc</a>	FL	\$218,741	Executive Director	\$47,173	<b>\$43,164</b>	2024
<a href="#">Cabot Christian School</a>	AR	\$268,929	President	\$2,250	<b>\$2,463</b>	2024
<a href="#">Mandarin Academy</a>	CA	\$269,316	Vice President And Lead Teacher	\$113,420	<b>\$95,392</b>	2024
<a href="#">Hillside Academy Inc</a>	ID	\$215,043	President	\$4,899	<b>\$5,076</b>	2024
<a href="#">South Tulsa Academy Inc</a>	OK	\$214,734	Board Member	\$15,000	<b>\$15,673</b>	2025
<a href="#">Open Door Christian School</a>	PA	\$214,476	Teacher & Assistant Administrator	\$20,736	<b>\$20,141</b>	2024
<a href="#">Desert Springs Christian Academy</a>	NM	\$213,660	Headmaster 7	\$21,524	<b>\$21,968</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	75 organizations. Compensation range \$1,195–\$159,920; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$242,662); for reference, expenses \$210,162 and assets \$39,409.
ROLE MATCH	Jennifer Boyunegmez, reported title " <i>DIRECTOR OF SCHOOL</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	89 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	85 <sup>th</sup>
Reportable pay only (column D), adjusted	91 <sup>st</sup>
All sources (D + E + F), adjusted	89 <sup>th</sup>

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 (Jennifer Boyunegmez) 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 75 similarly situated organizations (Same NTEE sector (B24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$58,750 is reasonable (approximately the 89<sup>th</sup> 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.