

L'Ecole De Denver

Executive Director / CEO

EIN 850696081

CO · NTEE B24

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Raquel Comacho-maillo, Executive Director / CEO** (\$43,940) against **every comparable organization** that fit the selection criteria — **91** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **57th** percentile of comparable organizations within the typical range

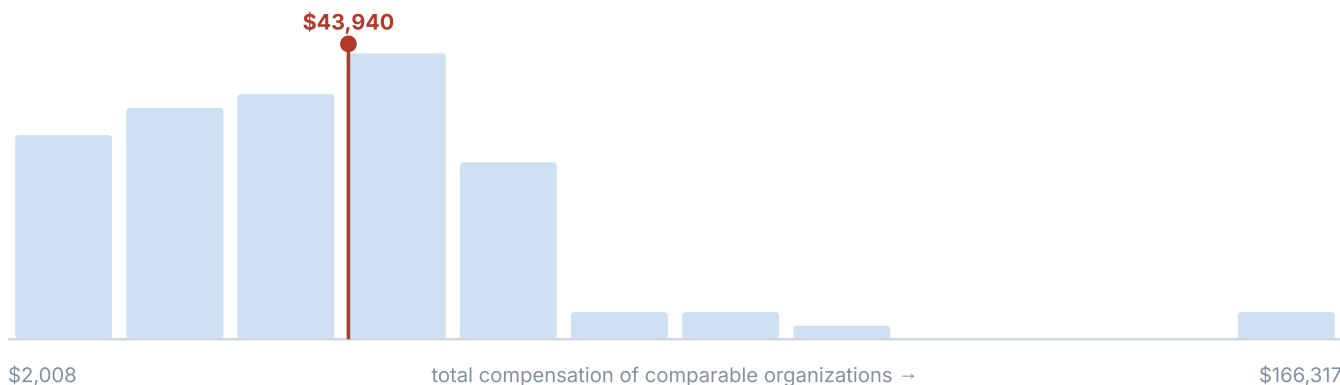
Benchmarked executive: Raquel Comacho-maillo — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B24).
BUDGET	Total revenue between \$177,498 and \$397,384 — 0.67x to 1.50x the subject's \$264,923 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B24), nationwide + budget 0.67–1.5x revenue.

91 organizations qualified on sector, size, and geography → **91** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,670	\$22,014	\$40,037	\$54,862	\$66,225	\$43,940
---------	----------	----------	----------	----------	-----------------



■ 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 CO 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
Peachtown Elementary School	NY	\$262,797	Head Of School	\$50,167	\$47,276	2023
Cabot Christian School	AR	\$268,929	President	\$2,250	\$2,561	2024
Mandarin Academy	CA	\$269,316	Vice President And Lead Teacher	\$113,420	\$99,208	2024
Seton Academy	IL	\$259,388	Employee	\$66,500	\$66,225	2024
Dianova Foundation	CA	\$256,465	Director	\$42,805	\$38,547	2023
Excellerated Teaching Academy Inc	FL	\$256,314	Executive Director	\$45,000	\$45,895	2022
Gods Glory Christian School Inc	FL	\$256,155	President	\$60,000	\$58,783	2023
Eddlemon Child Development Center	SC	\$274,329	Cdc Director	\$40,755	\$44,341	2023
River Canyon School Inc	CO	\$255,347	Director	\$47,302	\$47,302	2023
Capitol Hill Academy	UT	\$276,029	Officer	\$39,000	\$41,627	2023
Bloom Community School Inc	IL	\$280,544	Board Member	\$62,738	\$62,478	2024
Montessori School St Clair	IL	\$246,546	Director/age	\$63,000	\$62,740	2024
Brite Bringing Relief International	FL	\$285,994	Trustee	\$16,154	\$15,373	2024
Lycoming Learning Group	PA	\$242,662	Director Of School	\$58,750	\$61,100	2023
Copeland Run Academy	PA	\$288,066	Director	\$41,538	\$41,960	2024
Ivy Greene Inc	MS	\$241,054	Executive Dir.	\$20,491	\$22,522	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Vanguard Gifted Academy	IL	\$239,584	Head Of School	\$62,315	\$62,057	2024
Magnolia Montessori	KY	\$290,390	President	\$26,308	\$28,631	2024
Austin Korean School Inc	TX	\$238,795	Principal	\$2,550	\$2,660	2023
Mid Cities Christian Academy	TX	\$294,632	Director	\$42,000	\$43,815	2023
Kc Academy Sulphur Inc	LA	\$233,813	Pres	\$15,583	\$17,382	2024
The Lions Tribe Academy	IL	\$233,129	President	\$19,462	\$19,382	2024
Cape Cod Christian Academy Inc	MA	\$297,994	Executive Di	\$47,400	\$43,147	2024
Rise Mhk Corporation	KS	\$231,322	Dir. Of Educ	\$10,000	\$10,943	2024
The Learning Well	WA	\$300,447	Director Of Education	\$31,717	\$29,614	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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	91 organizations. Compensation range \$2,008–\$166,317; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$264,923); for reference, expenses \$488,981 and assets \$38,360. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Raquel Comacho-maillo, reported title " <i>Executive Director</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	57 th
Total compensation (D + F), as reported (no adjustments)	57 th
Reportable pay only (column D), adjusted	58 th
All sources (D + E + F), adjusted	57 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 (Raquel Comacho-maillo) 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 91 similarly situated organizations (Same NTEE sector (B24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$43,940 is reasonable (approximately the 57th 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.