

Sapphire Early Learning Center

Executive Director / CEO

EIN 851223587

MT · NTEE B20

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Cheryl Kushner, Executive Director / CEO** (\$46,878) against **every comparable organization** that fit the selection criteria — **286** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **51st** percentile of comparable organizations

within the typical range

Benchmarked executive: Cheryl Kushner — reported title “Director”, 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).

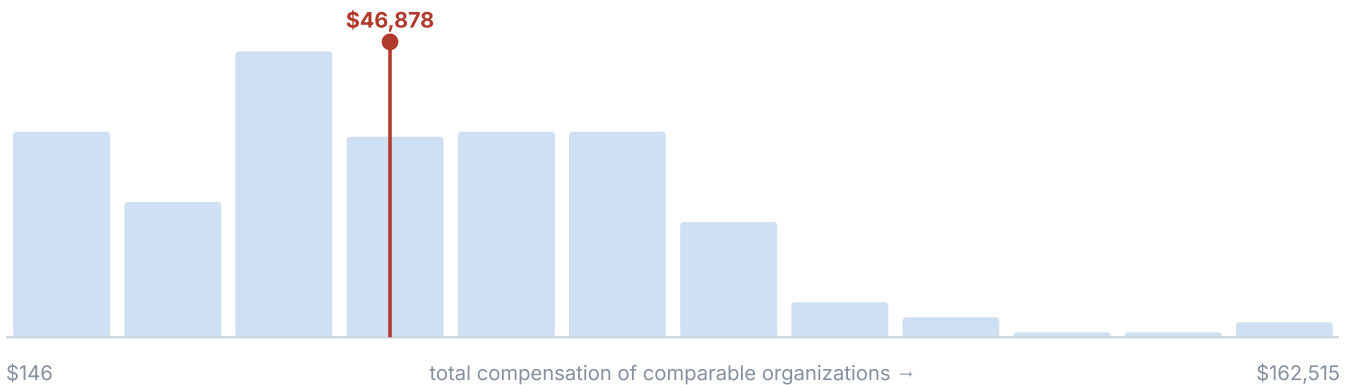
BUDGET Total revenue between \$333,511 and \$746,667 — 0.67x to 1.50x the subject's \$497,778 (the band tightens as size grows).

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

286 organizations qualified on sector, size, and geography

→ **286** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,209

\$28,501

\$46,577

\$69,360

\$85,699

\$46,878



■ 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 MT 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 |
|---|-------|-----------|---|-----------------|------------------|------|
| Nevada R-5 School District Public | MO | \$496,775 | Executive Di | \$8,780 | \$8,627 | 2024 |
| Tyger River Childrens Center Inc | SC | \$499,127 | Director | \$58,307 | \$58,097 | 2023 |
| Mr Dad Fathers Club | IL | \$495,372 | President & | \$40,000 | \$36,481 | 2024 |
| Whispering Pines Christian School | CA | \$501,439 | Secretary | \$9,000 | \$7,423 | 2023 |
| Mental Fitness 21st Century Learning Inc | GA | \$494,115 | Exective Director | \$48,850 | \$46,912 | 2023 |
| Chesterton Academy Of St Philip Neri | MO | \$502,211 | Executive Director | \$69,430 | \$68,220 | 2024 |
| New Mexico Society Of Cpas | NM | \$493,310 | President | \$99,318 | \$99,098 | 2024 |
| Next Generation Academics Inc | FL | \$493,292 | Director | \$34,878 | \$31,294 | 2023 |
| Hopi School Inc | AZ | \$492,215 | Facilitator | \$55,000 | \$49,070 | 2024 |
| Sunrise Montessori School Inc | MA | \$492,126 | Head Of Scho | \$80,120 | \$68,765 | 2023 |
| Covenant Grace Christian Academy Inc | LA | \$491,799 | Treasurer | \$32,000 | \$31,846 | 2025 |
| Gateways Academy Inc | MA | \$504,438 | President | \$43,000 | \$34,923 | 2025 |
| Nashoba Montessori School Inc | MA | \$504,671 | President | \$125,000 | \$104,205 | 2024 |
| Classical Studies Institute Of Louisville Inc | KY | \$505,330 | Head Of School (Beg. 9.10.2022)non Voting | \$59,807 | \$61,370 | 2023 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|---|-------|-----------|--------------------|-----------------|-----------------|------|
| | | | Director | | | |
| Urban Village Montessori Inc | MA | \$489,946 | President | \$91,069 | \$73,962 | 2025 |
| Horizons Academy Of Maui Inc | HI | \$506,211 | Operations D | \$89,848 | \$74,625 | 2024 |
| Peak Potential | MT | \$506,266 | Executive Director | \$34,000 | \$35,004 | 2023 |
| Tall Oaks Academy Inc | WI | \$506,978 | Head Of School | \$62,333 | \$60,391 | 2024 |
| Fort Dodge Community School District Foundation | IA | \$487,946 | Director | \$86,250 | \$90,198 | 2023 |
| Life Academy Gj | CO | \$507,696 | President | \$37,800 | \$34,618 | 2023 |
| Trinity Academy Inc | TN | \$487,742 | Head Of School | \$52,000 | \$49,400 | 2025 |
| East Orchard Christian Academy Inc | IL | \$487,462 | Secretary/di | \$17,000 | \$15,105 | 2025 |
| Spark Alc Inc | FL | \$508,475 | President | \$53,125 | \$46,298 | 2024 |
| Faith Christian School And Institute | PA | \$486,139 | President | \$28,778 | \$27,410 | 2023 |
| Waldessori Schoolhouse | TX | \$484,528 | Board President | \$13,573 | \$12,596 | 2024 |

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MT 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 MT 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 **286** organizations. Compensation range \$146–\$162,515; filing years 2022–2025.

| | |
|-----------------|--|
| SIZE BASIS | Matched on total revenue (\$497,778); for reference, expenses \$481,338 and assets \$33,475. |
| ROLE MATCH | Cheryl Kushner, reported title " <i>Director</i> ", 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 | 6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material. |
| OUTLIERS | 4 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 | 51 st |
| Total compensation (D + F), as reported (no adjustments) | 47 th |
| Reportable pay only (column D), adjusted | 49 th |
| All sources (D + E + F), adjusted | 50 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 (Cheryl Kushner) 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 286 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$46,878 is reasonable (approximately the 51st 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.