

Cultivatus Leadership Institute

Executive Director / CEO

EIN 852436495

NC · NTEE B99

FY ending 2023-06-30

June 13, 2026

This analysis benchmarks the total compensation of **Eric Freeman, Executive Director / CEO** (\$32,625) against **every comparable organization** that fit the selection criteria — **107** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **46th** percentile of comparable organizations within the typical range

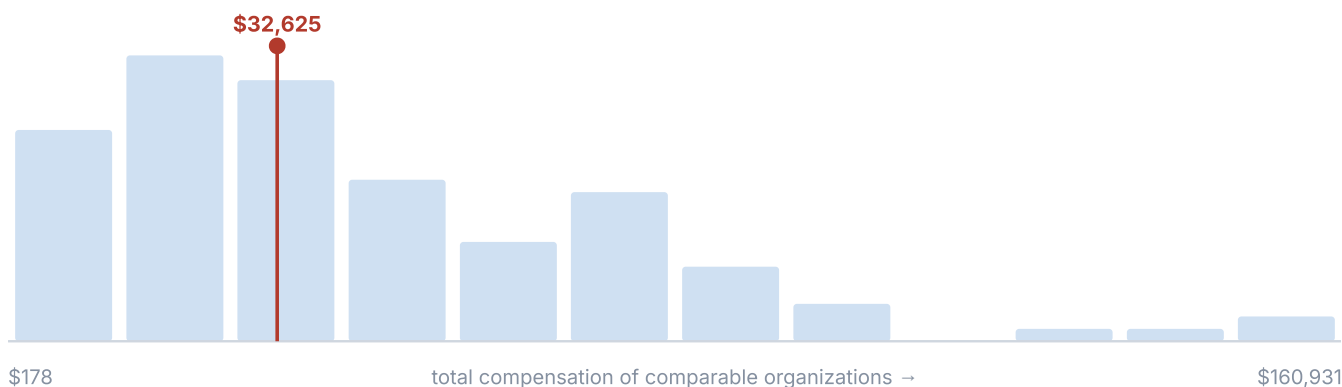
Benchmarked executive: Eric Freeman — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B99).
BUDGET	Total revenue between \$90,728 and \$203,122 — 0.67x to 1.50x the subject's \$135,415 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B99), nationwide + budget 0.67–1.5x revenue.

107 organizations qualified on sector, size, and geography → **107** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,908	\$15,828	\$35,918	\$61,868	\$84,144	\$32,625
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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 NC 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
Southeastern Ct Chinese School	CT	\$135,480	Principal	\$1,650	\$1,416	2025
Isis Hawaii	HI	\$135,730	President	\$31,400	\$27,208	2023
Needs Beyond Medicine	UT	\$135,027	Founder/ceo	\$37,000	\$36,649	2023
The Financial Education And Economic Transformation Center	CO	\$135,000	Executive Director	\$15,000	\$13,920	2023
Greenwood Womens Center	SC	\$136,336	Executive Di	\$36,625	\$35,918	2024
Beyond Diversity Resource Center Inc	NJ	\$136,828	Executive Director	\$72,000	\$62,215	2023
North Texas Capacity Builders	TX	\$133,687	Executive Director	\$38,500	\$36,202	2024
Mathematics Education Collaborative	WA	\$132,569	Ceo	\$58,000	\$47,556	2025
The Harry L Dougherty And Sakae K	CA	\$138,680	Executive Dir.	\$9,827	\$8,212	2023
Zane Access Co	GA	\$130,539	Founder, Chair	\$44,611	\$43,412	2023
Teach For Ethiopia Inc	VA	\$140,294	President	\$81,166	\$75,846	2023
Century Association Archives Foundation	NY	\$140,365	Executive Director	\$89,395	\$75,936	2024
Sachem Professional Development Inc	NY	\$130,134	Tech Director	\$22,000	\$18,206	2025
Cliquepoint Data Foundation	OH	\$141,860	Executive Director	\$36,750	\$36,590	2024
Fiberglass Reinforced Plastics	MA	\$141,886	Executive Director & Presi	\$65,000	\$56,530	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Tri-state Area Tuition Mission	OH	\$127,906	President	\$23,750	\$23,647	2024
Beavercreek Freedom Academy	OH	\$144,948	Board Member	\$15,786	\$15,717	2024
Pacific Rim Education Foundation Inc	HI	\$146,806	Director And Secretary	\$39,463	\$33,213	2024
Developing Radio Partners Inc	DC	\$147,429	President & Ceo	\$70,000	\$59,449	2023
San Diego Rhythmic Gymnastics Academy	CA	\$122,800	Head Coach	\$25,400	\$22,097	2022
Quality Texas Foundation	TX	\$121,181	Ceo	\$84,333	\$77,257	2025
Sweet Onion Christian Learning	GA	\$120,925	Executive Di	\$35,457	\$33,514	2024
School For Esoteric Studies Inc	NC	\$150,630	Executive Director	\$30,090	\$29,227	2024
Military Intelligence Corps Association Inc	AZ	\$150,680	Director Of Finance	\$34,131	\$31,768	2023
Hawaii Restaurant Association Educational Foundation	HI	\$150,849	Executive Director	\$25,885	\$21,785	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 107 organizations. Compensation range \$178–\$160,931; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$135,415); for reference, expenses \$168,325 and assets \$420,332.

ROLE MATCH	Eric Freeman, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	16 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	46 th
Total compensation (D + F), as reported (no adjustments)	41 st
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	86 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 (Eric Freeman) 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 13, 2026, comparing compensation against 107 similarly situated organizations (Same NTEE sector (B99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$32,625 is reasonable (approximately the 46th 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 13, 2026.