

Great Lakes Academy Support

Executive Director / CEO

EIN 853256985

IL · NTEE B11

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Michael Mesterharm, Executive Director / CEO** (\$6,807) against **every comparable organization** that fit the selection criteria — **149** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 9th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Michael Mesterharm — reported title “TREASURER”, 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 (B11).

BUDGET Total revenue between \$304,716 and \$682,200 — 0.67x to 1.50x the subject's \$454,800 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B11), nationwide + budget 0.67–1.5x revenue.

149 organizations qualified on sector, size, and geography

→ **149** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$660

total compensation of comparable organizations →

\$527,271

\$7,195

\$20,782

\$46,385

\$77,810

\$118,970

\$6,807



■ 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 IL 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
The Partners Program	CA	\$453,969	Director/head Of School	\$210,112	\$184,548	2023
The Berkeley Institute	CA	\$452,970	Executive Director, Treasu	\$125,190	\$106,803	2024
Musd Holding Corp	CA	\$452,888	President	\$19,780	\$16,440	2025
Parkland School District Education	PA	\$452,639	Executive Di	\$79,810	\$76,606	2025
University Of North Carolina At	NC	\$457,066	Treasurer	\$56,564	\$57,744	2024
Friends Of Veritas Preparatory Charter	MA	\$457,074	President	\$23,440	\$20,811	2024
Georgia Tech Global Inc	GA	\$460,000	President	\$58,151	\$56,279	2025
Friends Of Peak To Peak Inc	CO	\$446,170	Executive Director Of Operations	\$43,550	\$42,476	2023
Winston Knolls Foundation For Thriving	IL	\$445,521	President	\$2,472	\$2,401	2024
New Discoveries Affiliated Building Co	MN	\$444,000	President	\$43,067	\$42,044	2024
Lincoln Trail College Foundation	IL	\$467,502	Executive Director	\$26,400	\$25,643	2024
Community Based Education Support	HI	\$469,475	Director	\$5,688	\$5,032	2024
Bethel Education Foundation	OR	\$440,008	Executive Di	\$43,680	\$41,260	2023
Iowa Asian Alliance Foundation	IA	\$438,987	Executive Di	\$88,304	\$98,348	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Mercy Health Foundation Berryville	AR	\$438,902	Foundation President	\$11,384	\$13,016	2023
Missouri Association Of Foundation For The Young Womens	MO	\$438,675	Executive Di	\$30,000	\$31,393	2024
Barbara Ingram School For The Arts	TX	\$473,132	Executive Dir.	\$96,300	\$95,173	2024
The Birmingham Athletic Partnership	MD	\$436,102	Executive Director	\$22,500	\$20,782	2024
Carmel High School Ovation Inc	AL	\$474,118	Director	\$6,000	\$6,239	2025
Community School Foundation Inc	IN	\$435,238	Choral Director	\$2,800	\$2,918	2024
Richland Library Friends And Foundation	FL	\$433,743	Head Of School	\$49,099	\$46,917	2023
The Perquimans County Schools	SC	\$433,011	Trustee	\$25,880	\$26,675	2024
Ridgefield Boosters	NC	\$477,048	Secretary/tr	\$31,683	\$31,510	2025
Hermleigh Education Foundation Inc	WA	\$477,422	Treasurer	\$5,538	\$4,772	2025
	TX	\$431,118	Trustee (Superintendent)	\$15,544	\$15,362	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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	149 organizations. Compensation range \$660–\$527,271; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$454,800); for reference, expenses \$621,270 and assets \$14,850,042.
ROLE MATCH	Michael Mesterharm, reported title "TREASURER", 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	65 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	9 th
Total compensation (D + F), as reported (no adjustments)	9 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	60 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 (Michael Mesterharm) 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 149 similarly situated organizations (Same NTEE sector (B11), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$6,807 is reasonable (approximately the 9th 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.