

Latitude Education

Executive Director / CEO

EIN 853571507
 CA · NTEE B80
 FY ending 2024-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Jennifer Andaluz, Executive Director / CEO** (\$211,667) against **every comparable organization** that fit the selection criteria — **292** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **98th** percentile of comparable organizations above the 90th percentile — board review recommended

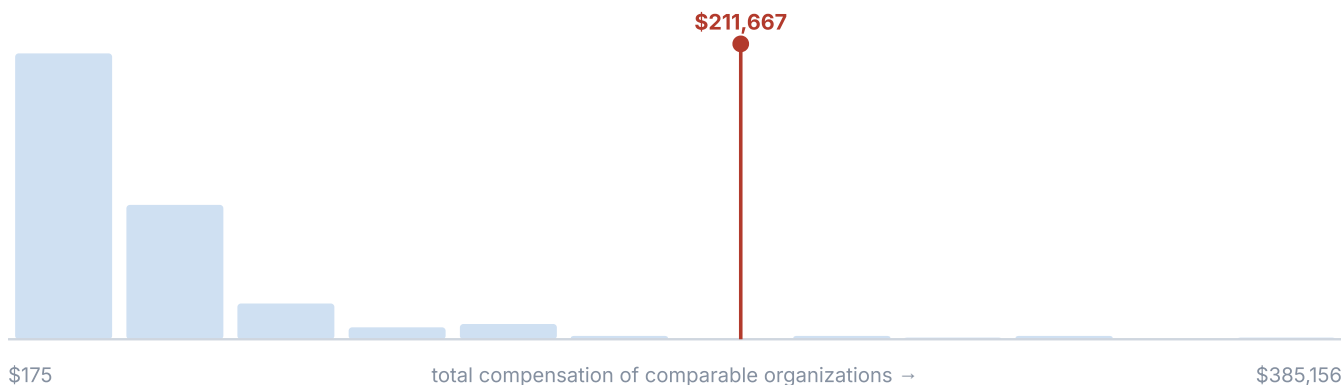
Benchmarked executive: Jennifer Andaluz — reported title “CHIEF EXECUTIVE OFFICER”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

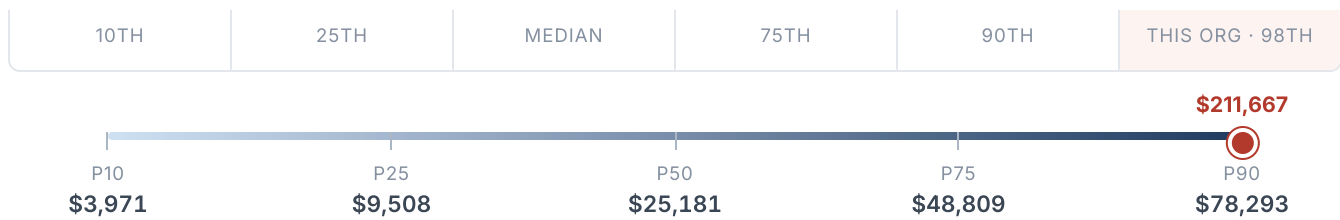
SECTOR	Organizations sharing the subject's NTEE classification (B80).
BUDGET	Total revenue between \$42,880 and \$96,000 — 0.67x to 1.50x the subject's \$64,000 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

292 organizations qualified on sector, size, and geography → **292** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,971	\$9,508	\$25,181	\$48,809	\$78,293	\$211,667
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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 CA 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
Wichita Falls Prca Rodeo Association	TX	\$64,067	President	\$5,000	\$5,792	2024
The Westbrook Education Foundation	MN	\$63,748	Director	\$2,390	\$2,735	2024
Honorable Character	TX	\$64,308	Director	\$990	\$1,147	2024
Golconda Foundation Inc	OK	\$63,611	President	\$9,750	\$12,433	2024
Washington Orthodontic Alumni Assoc	WA	\$64,424	Executive Assistant	\$5,641	\$6,022	2023
Cardinal Education Foundation Inc	TX	\$64,486	President	\$16,005	\$18,541	2024
Westerville Rotary Foundation	OH	\$63,485	Treasurer	\$1,500	\$1,840	2024
Gospel Worship Experience Scholarship Program Inc	VA	\$63,368	Coo	\$500	\$559	2024
Shine Your Light	CA	\$63,350	President/ceo	\$14,317	\$14,317	2024
Mbbs-us Inc	CA	\$64,801	University President (Part Year)	\$38,809	\$39,955	2023
Illinois Association For Gifted Children	IL	\$64,840	Executive Director	\$26,265	\$29,133	2025
Building Up Steam Inc	GA	\$64,917	President	\$15,575	\$18,136	2024
Maurice River Education Foundation	NJ	\$62,775	Secretary	\$19,539	\$19,682	2025
Children's Center For Behavioral	IL	\$62,529	President	\$12,000	\$13,310	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Maxmath Tutoring Online A Nj Nonprofit Corporation	NJ	\$65,656	Ceo	\$5,188	\$5,364	2024
High Plains Mental Health Center	KS	\$62,337	Executive Director	\$48,469	\$60,640	2024
Philadelphia Children's Foundation	PA	\$62,288	Exec Director	\$45,000	\$53,504	2023
The Peak School Inc	AZ	\$65,820	President Ceo	\$114,968	\$131,828	2023
Maryland School For Jewish Education	MD	\$65,942	President & Secretary	\$1,390	\$1,466	2025
Assist Academy	CA	\$62,000	Ceo	\$43,250	\$43,250	2024
Open Gate Inc	CA	\$66,080	Executive Dir.	\$31,800	\$34,082	2022
Maxmath Tutoring Online Inc Indiana Branch	IN	\$66,114	Ceo	\$5,200	\$6,351	2024
University Station Alliance Inc	OR	\$61,841	Executive Director/partial Year	\$40,137	\$44,441	2023
Key Collegiate Charter School	NY	\$61,689	School Director	\$170,909	\$184,133	2023
Y On Earth Community	CO	\$66,326	Executive Director	\$21,800	\$24,208	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 **292** organizations. Compensation range \$175–\$385,156; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$64,000); for reference, expenses \$131,396 and assets \$6,665. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Jennifer Andaluz, reported title " <i>CHIEF EXECUTIVE OFFICER</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	77 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	20 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	98 th
Total compensation (D + F), as reported (no adjustments)	99 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	80 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 (Jennifer Andaluz) 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 292 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$211,667 is reasonable (approximately the 98th 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.