

Judge Dinkins Educational Center

Executive Director / CEO

This analysis benchmarks the total compensation of **Timothy Forbes, Executive Director / CEO** (\$130,000) against **every comparable organization** that fit the selection criteria — **47** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **89th** percentile of comparable organizations within the typical range

Benchmarked executive: Timothy Forbes — reported title “President & CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B30).

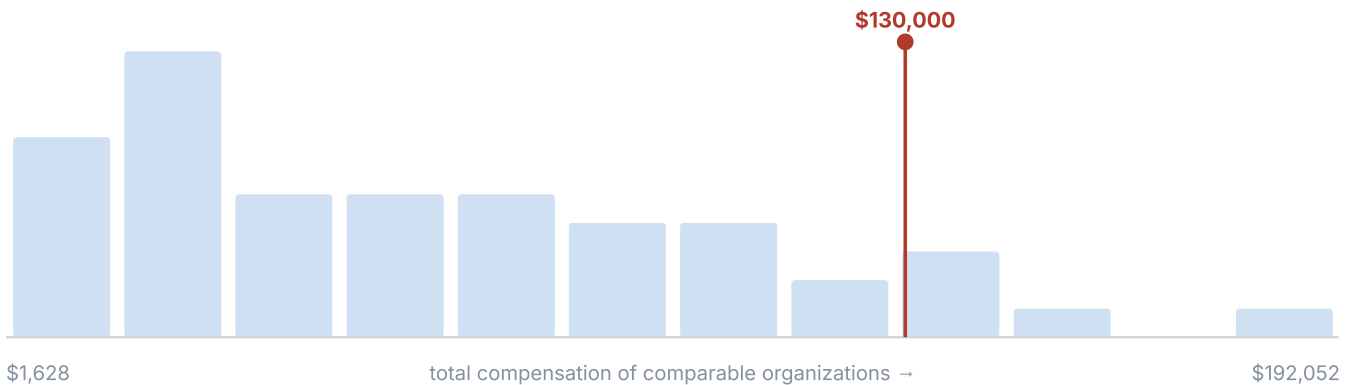
BUDGET Total revenue between \$188,598 and \$422,235 — 0.67x to 1.50x the subject's \$281,490 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B30), nationwide + budget 0.67–1.5x revenue.

47 organizations qualified on sector, size, and geography

→ **47** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,390	\$27,189	\$54,320	\$92,410	\$126,555	\$130,000
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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 TN 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
Cherry Hill Huaxia Chinese School	NJ	\$280,262	Principal	\$13,680	\$11,620	2024
American Organ Academy	OH	\$279,822	Chairman/dir	\$185,131	\$192,052	2023
Wellness Council Of Wisconsin Inc	WI	\$279,775	Executive Director	\$101,900	\$101,243	2024
Association Of Accredited Naturopathic	DC	\$283,366	Executive Director - Non-voting	\$122,808	\$102,525	2024
Insulators Local Union #89 - Jatc Accoun	NJ	\$288,308	Trustee	\$109,282	\$92,824	2024
Iron Workers Local 33 Apprentice	NY	\$272,440	Coordinator	\$88,438	\$76,027	2024
Alliance For Technology Education In	TX	\$271,735	Executive Director	\$72,047	\$70,588	2023
Ironworkers Local 6 Training Fund	NY	\$292,083	Administrato	\$12,656	\$10,880	2024
Pullman Tech Workshop	IL	\$268,572	Officer	\$24,333	\$22,758	2024
Ignite Classical School	LA	\$268,464	Head Of School	\$4,251	\$4,453	2024
Colorado Bioscience Institute	CO	\$266,856	President	\$9,942	\$9,069	2024
Ed3 Galaxy	NY	\$266,626	Vice President	\$30,006	\$26,557	2023
Waterloo Joint Apprenticeship	IA	\$299,592	Training Dir	\$32,255	\$33,599	2024
Rebound A Building Trades Organization	WA	\$259,519	Executive Dir.	\$154,773	\$135,722	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Vermont Center For Integrative	VT	\$308,334	Executive Director	\$40,810	\$39,078	2024
Cocal Gracias	AZ	\$253,446	President And Director	\$46,548	\$42,588	2024
Vehicles For Change San Diego Inc	CA	\$310,145	Executive Director	\$86,539	\$73,191	2023
New Horizons Foundation - A Sheet	VA	\$250,660	Director	\$97,707	\$89,751	2024
Puget Sound Boilermakers App & Trn Trust	WA	\$245,030	Trust Coordinator	\$137,813	\$120,850	2023
Heart Missionary Training Institute	FL	\$317,972	Executive Di	\$42,000	\$38,645	2023
Limitless Vistas Inc	LA	\$319,409	Business Manager	\$29,100	\$30,484	2024
Hastings Foundation For	MS	\$240,000	President	\$62,000	\$67,633	2023
The Daruby School	MO	\$235,114	Executive Director	\$21,000	\$21,160	2024
Simply Circus Corp	MA	\$231,254	General Manager	\$60,275	\$51,529	2024
Latino Learning Center Inc	TX	\$231,223	President &	\$57,500	\$56,336	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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 47 organizations. Compensation range \$1,628–\$192,052; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$281,490); for reference, expenses \$291,689 and assets \$15,209.

ROLE MATCH	Timothy Forbes, reported title " <i>President & CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	89 th
Total compensation (D + F), as reported (no adjustments)	87 th
Reportable pay only (column D), adjusted	91 st
All sources (D + E + F), adjusted	81 st

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 (Timothy Forbes) 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 47 similarly situated organizations (Same NTEE sector (B30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$130,000 is reasonable (approximately the 89th 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.