

# Cornerstone Community School Association

Executive Director / CEO

EIN 874206679

KS · NTEE B20

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Madeline Herrera, Executive Director / CEO** (\$33,327) against **every comparable organization** that fit the selection criteria — **272** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33<sup>rd</sup>** percentile of comparable organizations within the typical range

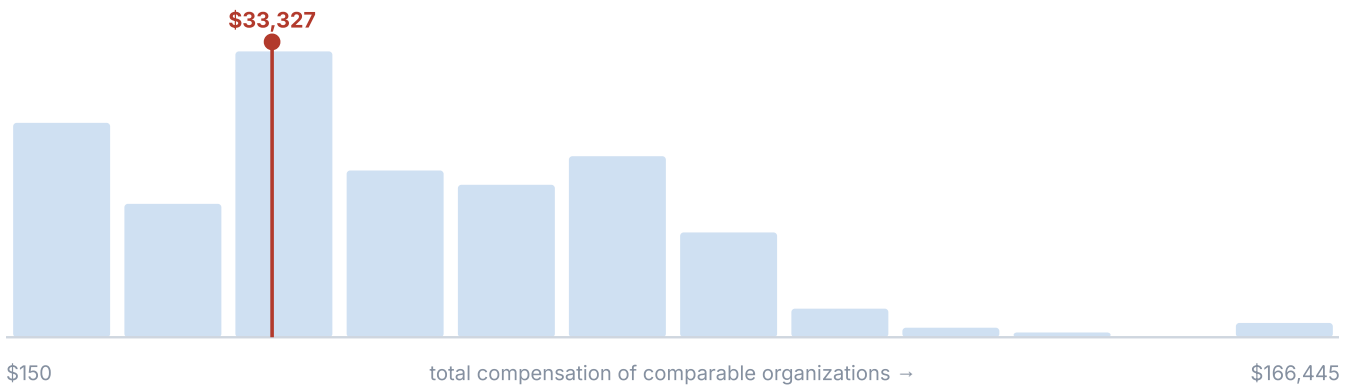
**Benchmarked executive:** Madeline Herrera — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B20).
BUDGET	Total revenue between \$289,829 and \$648,871 — 0.67x to 1.50x the subject's \$432,581 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

**272** organizations qualified on sector, size, and geography → **272** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$8,627	\$26,648	\$42,717	\$69,861	\$85,599	\$33,327
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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 KS 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
<a href="#">Cor Deo Christian Academy</a>	OR	\$431,689	Principal Director	\$93,037	<b>\$82,091</b>	2024
<a href="#">Morning Glory Montessori School</a>	CA	\$434,705	President	\$187,650	<b>\$153,955</b>	2024
<a href="#">Pathway Academy</a>	NM	\$434,930	Principal	\$69,008	<b>\$72,603</b>	2023
<a href="#">Woodside School And Community</a>	MA	\$429,686	President	\$46,640	<b>\$39,821</b>	2024
<a href="#">Southside Academy Incorporated</a>	NC	\$429,521	Secretary	\$55,710	<b>\$54,692</b>	2024
<a href="#">Alexandria Classical Christian</a>	VA	\$436,415	Headmaster	\$34,854	<b>\$31,975</b>	2024
<a href="#">Splendor Bilingual Montessori School</a>	NJ	\$428,488	Secretary	\$48,474	<b>\$41,121</b>	2024
<a href="#">Windsor Street Montessori School</a>	MO	\$436,941	President	\$24,000	<b>\$23,529</b>	2025
<a href="#">Sheltering Tree Ranch Inc</a>	TN	\$437,675	Vice-president	\$22,375	<b>\$23,006</b>	2023
<a href="#">Global Connection Academy</a>	OH	\$427,339	Board Member	\$65,000	<b>\$65,412</b>	2024
<a href="#">Chesterton Academy Of Rochester</a>	NY	\$438,015	Board Member	\$39,183	<b>\$33,641</b>	2024
<a href="#">The Education Foundation Of Indian River</a>	FL	\$438,310	Executive Director	\$81,462	<b>\$74,858</b>	2023
<a href="#">Sweet Tree Arts</a>	ME	\$426,649	Executive Di	\$35,846	<b>\$34,104</b>	2024
<a href="#">Diamante Montessori School</a>	IL	\$422,764	President	\$8,000	<b>\$7,473</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Tyler Ind School District Foundation</a>	TX	\$422,347	Executive Director	\$82,014	<b>\$77,948</b>	2024
<a href="#">Ft Caroline Baptist Academy</a>	FL	\$421,929	Academy Director	\$74,700	<b>\$66,675</b>	2024
<a href="#">Selle Valley Carden School Inc</a>	ID	\$421,690	Director/teach	\$32,000	<b>\$33,299</b>	2023
<a href="#">Foothills Christian School</a>	WA	\$444,133	Member	\$8,000	<b>\$6,806</b>	2024
<a href="#">Urban Christian Academy</a>	IL	\$420,892	Executive Di	\$12,000	<b>\$11,540</b>	2023
<a href="#">Axiom Christian Classical School</a>	NM	\$444,326	President, Dean Of Athletics & Activities	\$25,000	<b>\$26,302</b>	2023
<a href="#">East Providence Education Association</a>	RI	\$444,361	President	\$9,696	<b>\$8,606</b>	2025
<a href="#">Community Homeschool Education Center Inc</a>	FL	\$420,200	Marler	\$45,880	<b>\$42,161</b>	2023
<a href="#">Touchstones Discussion Project Inc</a>	MD	\$444,972	Executive Di	\$95,306	<b>\$87,159</b>	2023
<a href="#">Excellence In Education</a>	CA	\$445,380	Executive Dir.	\$81,999	<b>\$67,275</b>	2024
<a href="#">Spirit At Play Inc</a>	MT	\$446,640	Executive Dir.	\$56,569	<b>\$57,937</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KS cost of living and 2025 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 KS 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT **272** organizations. Compensation range \$150–\$166,445; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$432,581); for reference, expenses \$438,390 and assets \$20,809.
ROLE MATCH	Madeline Herrera, reported title " <i>Director</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	7 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	33 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	32 <sup>nd</sup>
Reportable pay only (column D), adjusted	34 <sup>th</sup>
All sources (D + E + F), adjusted	32 <sup>nd</sup>

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 (Madeline Herrera) 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 272 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$33,327 is reasonable (approximately the 33<sup>rd</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.