

# The Lions Tribe Academy

Executive Director / CEO

EIN 884373264

IL · NTEE B24

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Carrie Miller, Executive Director / CEO** (\$19,462) against **every comparable organization** that fit the selection criteria — **77** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **27<sup>th</sup>** percentile of comparable organizations within the typical range

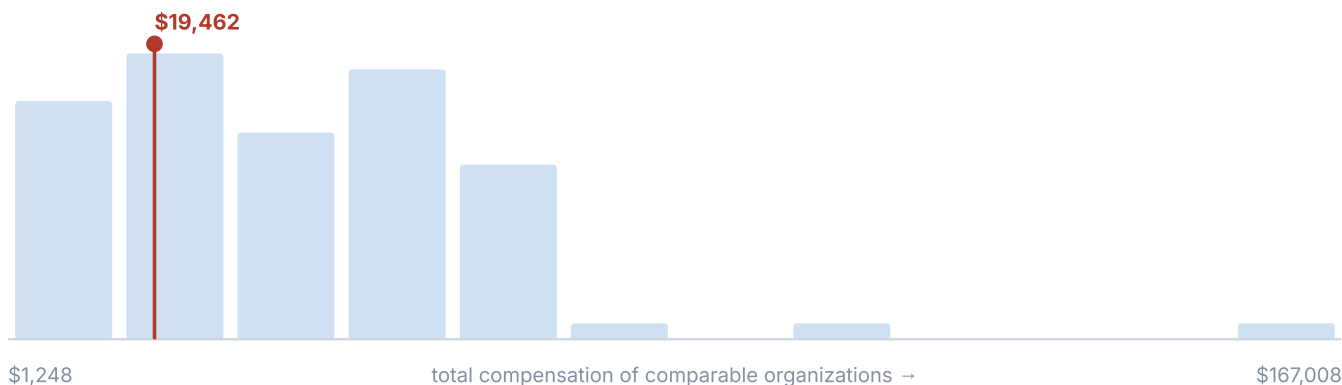
**Benchmarked executive:** Carrie Miller — reported title “President”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B24).
BUDGET	Total revenue between \$156,196 and \$349,693 — 0.67x to 1.50x the subject's \$233,129 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B24), nationwide + budget 0.67–1.5x revenue.

**77** organizations qualified on sector, size, and geography → **77** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$4,751	\$17,454	\$37,242	\$49,895	\$62,484	<b>\$19,462</b>
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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 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
<a href="#">Kc Academy Sulphur Inc</a>	LA	\$233,813	Pres	\$15,583	<b>\$17,454</b>	2024
<a href="#">Rise Mhk Corporation</a>	KS	\$231,322	Dir. Of Educ	\$10,000	<b>\$10,989</b>	2024
<a href="#">Bais Yaakov Bnos Chayil Inc</a>	NJ	\$229,282	Trustee	\$20,000	<b>\$18,163</b>	2024
<a href="#">Austin Korean School Inc</a>	TX	\$238,795	Principal	\$2,550	<b>\$2,671</b>	2023
<a href="#">Vanguard Gifted Academy</a>	IL	\$239,584	Head Of School	\$62,315	<b>\$62,315</b>	2024
<a href="#">Ivy Greene Inc</a>	MS	\$241,054	Executive Dir.	\$20,491	<b>\$22,616</b>	2025
<a href="#">Shikabania Corporation</a>	CA	\$224,241	Director	\$4,809	<b>\$4,349</b>	2023
<a href="#">Lycoming Learning Group</a>	PA	\$242,662	Director Of School	\$58,750	<b>\$61,354</b>	2023
<a href="#">Cornerstone Haiti</a>	FL	\$222,220	President	\$54,225	<b>\$53,346</b>	2023
<a href="#">Emmanuel Coastal Academy Inc</a>	FL	\$221,404	President	\$2,050	<b>\$2,017</b>	2023
<a href="#">Montessori School St Clair</a>	IL	\$246,546	Director/age	\$63,000	<b>\$63,000</b>	2024
<a href="#">Play School Inc</a>	FL	\$218,741	Executive Director	\$47,173	<b>\$45,076</b>	2024
<a href="#">Hillside Academy Inc</a>	ID	\$215,043	President	\$4,899	<b>\$5,301</b>	2024
<a href="#">South Tulsa Academy Inc</a>	OK	\$214,734	Board Member	\$15,000	<b>\$16,367</b>	2025
<a href="#">Open Door Christian School</a>	PA	\$214,476	Teacher & Assistant Administrator	\$20,736	<b>\$21,034</b>	2024
<a href="#">Desert Springs Christian Academy</a>	NM	\$213,660	Headmaster 7	\$21,524	<b>\$22,941</b>	2025
<a href="#">Childrens Cottage</a>	CA	\$212,633	Executive Dir.	\$65,301	<b>\$55,878</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Sunset Sudbury School Inc</a>	FL	\$211,841	President	\$85,000	<b>\$81,222</b>	2024
<a href="#">River Canyon School Inc</a>	CO	\$255,347	Director	\$47,302	<b>\$47,498</b>	2023
<a href="#">Gods Glory Christian School Inc</a>	FL	\$256,155	President	\$60,000	<b>\$59,027</b>	2023
<a href="#">Excellerated Teaching Academy Inc</a>	FL	\$256,314	Executive Director	\$45,000	<b>\$46,085</b>	2022
<a href="#">Dianova Foundation</a>	CA	\$256,465	Director	\$42,805	<b>\$38,707</b>	2023
<a href="#">Mate School</a>	CO	\$208,359	Chairman/pre	\$68,333	<b>\$66,648</b>	2024
<a href="#">Seton Academy</a>	IL	\$259,388	Employee	\$66,500	<b>\$66,500</b>	2024
<a href="#">Palmyra Christian Academy</a>	MO	\$206,020	Director	\$3,550	<b>\$3,938</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	77 organizations. Compensation range \$1,248–\$167,008; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$233,129); for reference, expenses \$160,016 and assets \$237,837.
ROLE MATCH	Carrie Miller, reported title <i>"President"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	2 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	27 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	26 <sup>th</sup>
Reportable pay only (column D), adjusted	29 <sup>th</sup>
All sources (D + E + F), adjusted	27 <sup>th</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 (Carrie Miller) 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 77 similarly situated organizations (Same NTEE sector (B24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$19,462 is reasonable (approximately the 27<sup>th</sup> 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.