

# Amundsen Educational Center

Executive Director / CEO

EIN 920158003

AK · NTEE B20Z

FY ending 2024-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Michael Swanson, Executive Director / CEO** (\$96,861) against **every comparable organization** that fit the selection criteria — **285** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 91<sup>st</sup> percentile of comparable organizations**

above the 90th percentile — board review recommended

**Benchmarked executive:** Michael Swanson — reported title "Executive Dir.", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (B20Z).

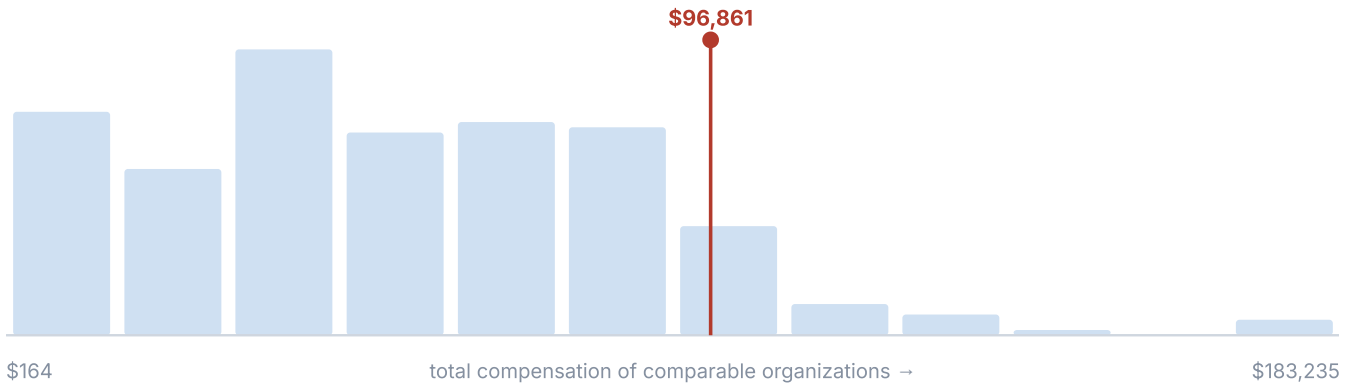
**BUDGET** Total revenue between \$316,633 and \$708,882 — 0.67x to 1.50x the subject's \$472,588 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

**285** organizations qualified on sector, size, and geography

→ **285** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,252	\$29,463	\$51,633	\$76,904	\$94,298	\$96,861
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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 AK 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="#">Southwest Montessori Academy Inc</a>	IN	\$472,283	Executive Dir.	\$47,464	<b>\$52,355</b>	2024
<a href="#">Haven Education Solutions Inc</a>	MD	\$473,044	President	\$12,250	<b>\$12,333</b>	2023
<a href="#">Shepherd's Heart Christian Ministries Inc</a>	FL	\$471,530	President	\$25,000	<b>\$23,932</b>	2025
<a href="#">North Star Montessori School Inc</a>	IN	\$470,268	Director	\$64,972	<b>\$71,667</b>	2024
<a href="#">Cupola Academy</a>	PA	\$470,082	Co-director	\$89,304	<b>\$93,151</b>	2024
<a href="#">Firm Foundations Academy</a>	PA	\$470,049	Chair	\$37,674	<b>\$39,297</b>	2024
<a href="#">National Association For Search</a>	VA	\$475,413	Executive Director	\$93,149	<b>\$94,074</b>	2024
<a href="#">Cottonwood Alc Inc</a>	MT	\$475,815	President	\$70,674	<b>\$77,630</b>	2025
<a href="#">Black Male Working Academy Inc</a>	KY	\$468,676	Executive Director	\$19,094	<b>\$21,457</b>	2024
<a href="#">Arcadian Fellowship Church Inc</a>	MD	\$476,640	Vice President	\$60,000	<b>\$58,673</b>	2024
<a href="#">Woodland Montessori School Inc</a>	MO	\$467,230	President	\$88,100	<b>\$97,601</b>	2024
<a href="#">University Montessori School</a>	VA	\$466,888	Head Of School	\$61,298	<b>\$63,736</b>	2023
<a href="#">Friends Of Gantry Plaza State Park Inc</a>	NY	\$466,105	Executive Director	\$99,900	<b>\$94,422</b>	2024
<a href="#">Trinity Simone Christian Preparatory Academy Inc</a>	FL	\$464,072	President	\$42,000	<b>\$41,270</b>	2024
<a href="#">Pinnacle Christian School</a>	TX	\$481,840	Head Of School	\$43,654	<b>\$45,675</b>	2024
<a href="#">French-american School Of Norfolk</a>	VA	\$463,262	Director	\$62,447	<b>\$63,067</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Green Mountain Montessori School</a>	VT	\$482,315	President	\$80,077	<b>\$86,795</b>	2023
<a href="#">Sea-king District Of The Washington Interscholastic Activities Assn</a>	WA	\$462,852	Sea-king District Director	\$44,325	<b>\$40,438</b>	2025
<a href="#">Prew Academy Of Sarasota Inc</a>	FL	\$462,414	Dir/principal	\$102,170	<b>\$103,359</b>	2023
<a href="#">Chess And Strategy Game Association</a>	MN	\$462,253	Associate Di	\$90,623	<b>\$96,429</b>	2023
<a href="#">Pentathlon Institute Inc</a>	IN	\$462,122	National Director	\$96,499	<b>\$106,442</b>	2024
<a href="#">Pure In Heart Christian Academy &amp;</a>	FL	\$461,442	President	\$27,200	<b>\$26,727</b>	2024
<a href="#">University Montessori School</a>	LA	\$484,030	Chairman	\$31,990	<b>\$37,933</b>	2023
<a href="#">Waldessori Schoolhouse</a>	TX	\$484,528	Board President	\$13,573	<b>\$14,201</b>	2024
<a href="#">Faith Christian School And Institute</a>	PA	\$486,139	President	\$28,778	<b>\$30,904</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AK 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 AK 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** 285 organizations. Compensation range \$164–\$183,235; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$472,588); for reference, expenses \$465,801 and assets \$1,212,779.

**ROLE MATCH** Michael Swanson, reported title "*Executive Dir.*", benchmarked as Executive Director / CEO. The title maps directly to this role.

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	91 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	91 <sup>st</sup>
Reportable pay only (column D), adjusted	93 <sup>rd</sup>
All sources (D + E + F), adjusted	89 <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 (Michael Swanson) 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 10, 2026, comparing compensation against 285 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$96,861 is reasonable (approximately the 91<sup>st</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 10, 2026.