

Academy Of Rome And Cartersville Inc

Executive Director / CEO

EIN 922926592

GA · NTEE B20

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kim Teems, Executive Director / CEO** (\$20,308) against **every comparable organization** that fit the selection criteria — **207** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30th** percentile of comparable organizations within the typical range

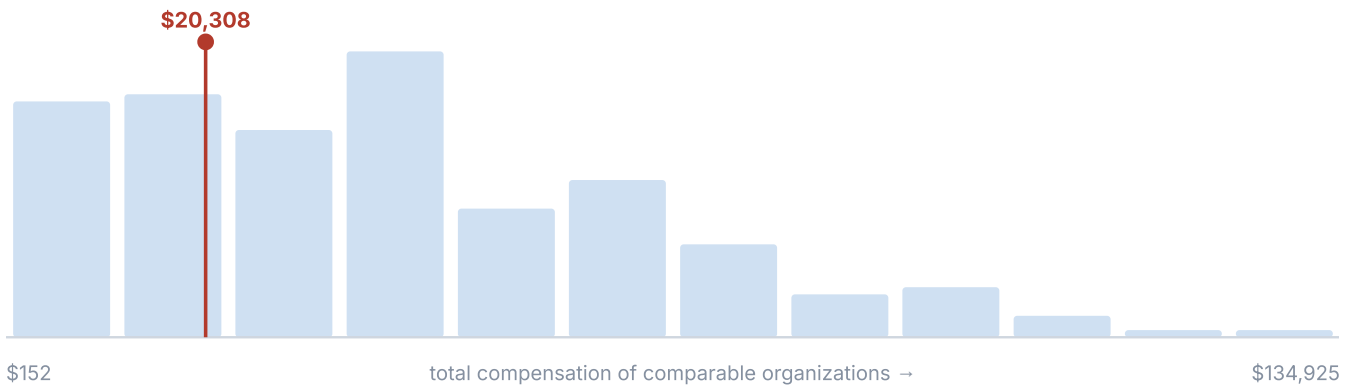
Benchmarked executive: Kim Teems — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B20).
BUDGET	Total revenue between \$188,489 and \$421,992 — 0.67x to 1.50x the subject's \$281,328 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

207 organizations qualified on sector, size, and geography → **207** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,195	\$16,364	\$35,890	\$56,496	\$72,605	\$20,308
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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 GA 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
Eureka Educational Academy Inc	FL	\$281,527	Vice Preside	\$4,000	\$3,737	2023
Kinderhaus	CA	\$281,015	President	\$79,346	\$66,187	2024
Philly Agile Learning Community	PA	\$280,886	President/secretary, Principal	\$68,828	\$68,263	2023
Old Believerprivate School	AK	\$282,002	Secretary	\$21,230	\$19,607	2024
Christian Hope Academy Inc	SC	\$279,675	President	\$21,525	\$21,134	2025
Homeschool Christian Academy Inc	MO	\$283,095	Executive Director	\$41,400	\$41,267	2025
Expatriate Education International	IN	\$284,021	President & Ceo	\$14,400	\$14,670	2024
Knox Forest School	TN	\$284,687	Director And Board President	\$55,720	\$56,578	2024
Annette Mains Ministries Inc	IN	\$285,821	Elem Ed Dire	\$62,400	\$63,568	2024
James Squadrito Montessori School	PA	\$276,807	Ceo	\$10,000	\$9,385	2025
Crescent Montessori School Inc	CA	\$276,291	Director/lea	\$113,448	\$92,194	2025
Daufuskie Island Independent School	SC	\$276,012	Principal/teacher	\$55,000	\$53,999	2025
Kids College	CA	\$275,925	Executive Dir.	\$43,200	\$36,036	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Florida Academy Of Excellence	FL	\$287,206	President Chief Academic Officer	\$7,500	\$6,806	2024
Brandywine School Of Early Learning	PA	\$274,117	President	\$25,000	\$24,084	2024
Ohio Christian Academy Inc	OH	\$290,417	President	\$23,083	\$23,618	2024
Austin Japanese School Inc	TX	\$290,647	Administration	\$7,570	\$7,126	2025
Saint Francis Classical Academy Inc	FL	\$271,537	Director (President), Headmaster And Teacher	\$42,520	\$37,592	2025
Preparatory School Of The District Of Columbia Inc	DC	\$291,686	Executive Director	\$45,346	\$39,575	2023
Chesterton Foundation Of St George	MI	\$270,930	Vice President	\$93,000	\$95,468	2023
Kings Way	NY	\$292,461	Director Of Business	\$43,095	\$36,649	2025
Escuela Aurora Inc	PR	\$292,982	President	\$31,040	\$31,040	2023
Jenny Lynn Elementary Of Pennsylvania	PA	\$269,016	Director	\$2,000	\$1,927	2024
Randolph Education Association Inc	MA	\$295,784	President	\$7,000	\$5,920	2025
Deep Waters Academy	TX	\$265,042	President	\$15,490	\$14,583	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA cost of living and 2023 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 GA 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	207 organizations. Compensation range \$152–\$134,925; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$281,328); for reference, expenses \$229,713 and assets \$51,615.
ROLE MATCH	Kim Teems, reported title " <i>DIRECTOR</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	8 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	30 th
Total compensation (D + F), as reported (no adjustments)	29 th
Reportable pay only (column D), adjusted	31 st
All sources (D + E + F), adjusted	28 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 (Kim Teems) 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 207 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$20,308 is reasonable (approximately the 30th 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.