

Lag Academy

Executive Director / CEO

EIN 923506310

MS · NTEE B20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lori Rolison, Executive Director / CEO** (\$45,923) against **every comparable organization** that fit the selection criteria — **257** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

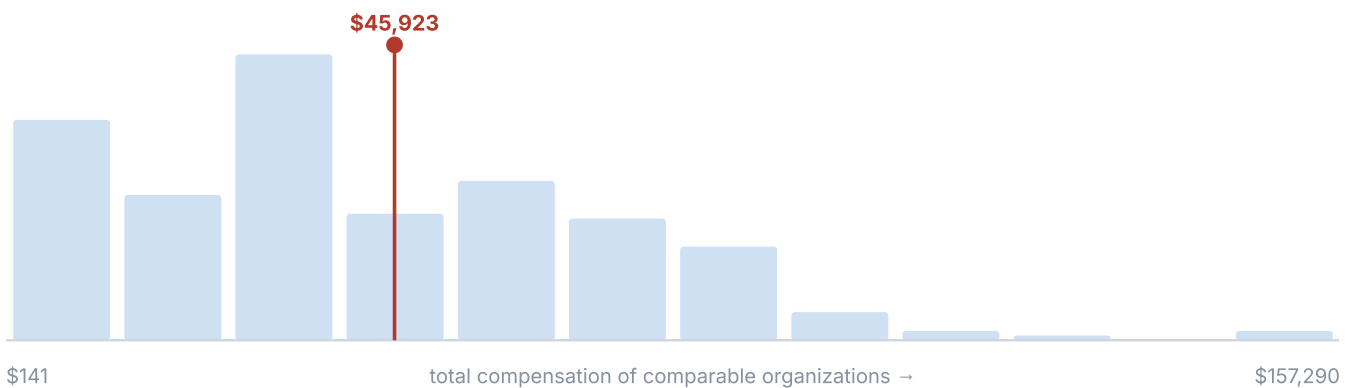
Benchmarked executive: Lori Rolison — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B20).
BUDGET	Total revenue between \$262,354 and \$587,361 — 0.67x to 1.50x the subject's \$391,574 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

257 organizations qualified on sector, size, and geography → **257** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$7,632	\$21,741	\$37,063	\$61,814	\$80,962	\$45,923
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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 MS 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
Team Steam Nation Inc	AZ	\$390,250	Chief Executive	\$63,000	\$54,401	2024
The Kineo School	WA	\$394,154	President & Teacher	\$56,250	\$45,218	2024
Ivy League Christian Academy	VA	\$387,935	Chairman	\$40,600	\$36,237	2023
Livingston Huaxia Chinese School	NJ	\$387,855	Principal	\$9,737	\$8,037	2023
Arrow Preparatory Academy	WA	\$396,196	Secretary	\$1,840	\$1,523	2023
Dominion Equippers Inc	TX	\$386,263	Pres	\$8,500	\$7,634	2024
Chesterton Academy Of St James	CA	\$397,328	Member	\$108,428	\$86,549	2023
World Language Initiative Mt	MT	\$397,765	Executive Dir.	\$70,000	\$66,003	2025
Huaxia Chinese School At Great Valley	PA	\$384,668	Principal	\$5,000	\$4,609	2023
Shalom Christian Academy And Daycare	MO	\$384,306	Secretary	\$111,363	\$105,904	2024
Coeur Academy	MO	\$399,150	Director Of Education	\$83,598	\$77,451	2025
Cambridge Math Circle Inc	MA	\$399,548	President, Executive Director	\$122,917	\$99,174	2024
Enrich Kids Now	GA	\$383,289	Executive Director	\$27,210	\$25,291	2023
Classical Studies Of Central Indiana	IN	\$382,673	Executive Director	\$13,783	\$12,714	2025
Friends-montessori School	NC	\$400,557	Director	\$59,229	\$53,532	2025
Feat Of Southern Nevada	NV	\$382,327	Executive Dir.	\$73,350	\$66,015	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
International School Of Djibouti	MN	\$401,059	Board Member	\$6,189	\$5,349	2025
Auburn Teacher's Association	NY	\$381,885	President	\$7,500	\$5,928	2025
Educational Services Corpus Christi Corp	PR	\$380,940	Principal	\$26,600	\$26,600	2024
Matthew House Az Inc	AZ	\$402,796	Executive Director	\$27,750	\$24,670	2023
Tgs Foundation	ME	\$403,900	Executive Director	\$21,600	\$19,420	2024
Cornerstone Christian Academy	NY	\$378,306	Chairman	\$41,115	\$33,358	2024
Love & Grace Christian Academy Inc	GA	\$377,520	President	\$58,080	\$52,434	2024
Friends Of Forensics	CA	\$405,788	Executive Director	\$5,000	\$3,877	2024
Freedom Christian Schools Inc	PA	\$376,264	Principal	\$18,500	\$16,565	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MS 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 MS 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	257 organizations. Compensation range \$141–\$157,290; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$391,574); for reference, expenses \$322,074 and assets \$86,916.
ROLE MATCH	Lori Rolison, 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 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	60 th
Total compensation (D + F), as reported (no adjustments)	54 th
Reportable pay only (column D), adjusted	61 st
All sources (D + E + F), adjusted	58 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 (Lori Rolison) 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 257 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,923 is reasonable (approximately the 60th 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.