

Brighton Academy

Executive Director / CEO

EIN 931048971

OR · NTEE B24Z

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Mark Otto, Executive Director / CEO** (\$38,900) against **every comparable organization** that fit the selection criteria — **128** 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: Mark Otto — reported title “CHAIRMAN/PRE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

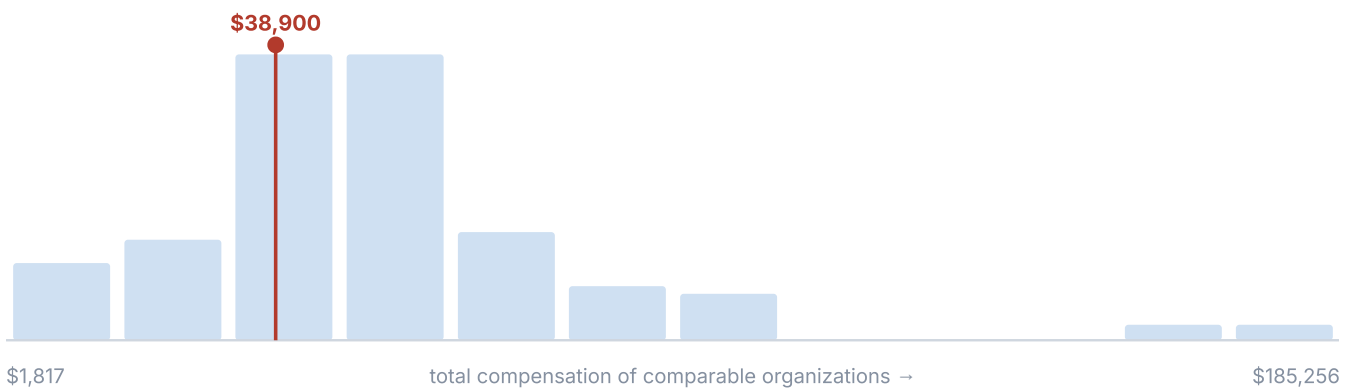
SECTOR Organizations sharing the subject's NTEE classification (B24Z).

BUDGET Total revenue between \$292,083 and \$653,917 — 0.67x to 1.50x the subject's \$435,945 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B24), nationwide + budget 0.67–1.5x revenue.

128 organizations qualified on sector, size, and geography → **128** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$24,311	\$35,987	\$48,800	\$62,362	\$83,051	\$38,900
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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 OR 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
Cornerstone Christian Academy	NJ	\$435,583	Director	\$37,392	\$35,950	2024
Binyan Yisroel Inc	MD	\$437,133	Executive Dir.	\$52,699	\$54,621	2023
Evergreen Garden School	WA	\$437,214	Director	\$55,725	\$55,311	2023
The Academy For Children Inc	NJ	\$434,561	President	\$100,008	\$96,151	2024
Atx Kids Club	TX	\$438,372	Executive Dir.	\$87,717	\$94,485	2024
Azalea City Montessori Cooperative	AL	\$439,120	Head Of School	\$30,000	\$35,931	2023
The New School Of Syracuse	NY	\$432,680	Director	\$51,500	\$48,821	2025
Dalton Learning Academy Inc	FL	\$439,244	President	\$80,250	\$81,180	2024
Gainesville Georgia Homeschool	GA	\$432,378	Fmr Mbr; Cr	\$1,800	\$1,949	2024
Phoenix Academic Center Inc	OK	\$432,153	Head Administrator	\$65,660	\$77,855	2024
Fayette Street Educational Foundation	NM	\$432,037	President	\$37,400	\$44,596	2023
Up Christian Academy Inc	WI	\$429,619	Administrator	\$15,000	\$16,869	2024
Heritage Christian School	NH	\$428,738	Board Member/principal	\$30,000	\$29,829	2024
Vardaman Street Christian Academy Inc	MS	\$428,231	Secretary/treasurer	\$22,450	\$26,230	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Brookeside Montessori	PA	\$427,878	Head Of Scho	\$56,647	\$59,262	2025
Realms Of Inquiry	UT	\$448,232	Executive Di	\$54,021	\$59,537	2024
Secret Garden Montessori	NJ	\$423,643	Head Of School	\$53,821	\$51,745	2024
Highlands Latin School Inc	FL	\$423,358	President	\$33,333	\$34,716	2023
Belle Creek Education Center	CO	\$421,210	Executive Director	\$47,077	\$48,609	2024
Mighty Oaks Enrichment Center	KS	\$454,779	President	\$25,000	\$29,083	2024
Fhl Academy Inc	MN	\$457,508	President	\$32,048	\$34,100	2024
The Masters Study Inc	IN	\$457,523	Director	\$1,600	\$1,817	2024
Grassroots Free School System Inc	FL	\$413,396	School Director	\$41,600	\$42,082	2024
Wild Fern Montessori School	VA	\$459,360	Head Of School	\$48,499	\$50,425	2024
The Open School	CA	\$459,653	Chairman	\$47,321	\$45,301	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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 128 organizations. Compensation range \$1,817–\$185,256; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$435,945); for reference, expenses \$631,130 and assets \$69,184. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Mark Otto, reported title "*CHAIRMAN/PRE*", 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 2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 4 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	30 th
Total compensation (D + F), as reported (no adjustments)	36 th
Reportable pay only (column D), adjusted	32 nd
All sources (D + E + F), adjusted	30 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 (Mark Otto) 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 128 similarly situated organizations (Same NTEE sector (B24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$38,900 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.