

# Padre Pio Academy

Executive Director / CEO

EIN 954446413  
 CA · NTEE Z99Z  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Mary Lewis, Executive Director / CEO** (\$20,700) against **every comparable organization** that fit the selection criteria — **45** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Mary Lewis — reported title "Principal", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

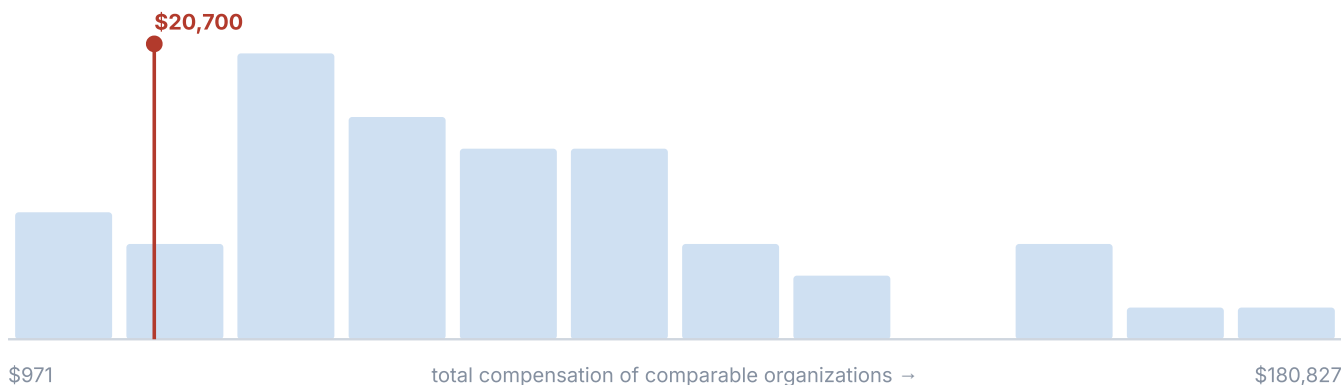
**SECTOR** Organizations sharing the subject's NTEE classification (Z99Z).

**BUDGET** Total revenue between \$202,810 and \$454,053 — 0.67x to 1.50x the subject's \$302,702 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (Z99) + CA + budget 0.67–1.5x revenue.

**45** organizations qualified on sector, size, and geography → **45** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$20,544	\$34,671	\$59,194	\$86,981	\$126,694	\$20,700
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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 CA 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="#">Poway Valley Water Polo Club Inc</a>	CA	\$301,640	President	\$3,749	<b>\$3,641</b>	2024
<a href="#">Colorado Park Housing Corporation</a>	CA	\$306,194	President & Ceo	\$65,738	<b>\$65,738</b>	2023
<a href="#">Orange County Bar Association Charitable</a>	CA	\$306,363	Ceo / Executive Director	\$17,519	<b>\$17,016</b>	2024
<a href="#">Mariposa Housing Inc</a>	CA	\$307,819	Executive Dir.	\$3,602	<b>\$3,499</b>	2024
<a href="#">Pegasus Therapeutic Riding Center</a>	CA	\$307,891	Executive Dir.	\$93,222	<b>\$90,547</b>	2024
<a href="#">San Leandro Education Foundation</a>	CA	\$317,348	Executive Director	\$75,000	<b>\$70,970</b>	2025
<a href="#">Storeydreams Foundation Inc</a>	CA	\$284,256	President	\$153,377	<b>\$153,377</b>	2023
<a href="#">Music Mends Minds Inc</a>	CA	\$278,012	Executive Director	\$98,000	<b>\$95,188</b>	2024
<a href="#">Garagiste Events Inc</a>	CA	\$271,614	President	\$29,500	<b>\$28,654</b>	2024
<a href="#">Bay Area Psychotherapy Training</a>	CA	\$337,616	Executive Di	\$54,600	<b>\$54,600</b>	2023
<a href="#">Big Sister League Residency Inc</a>	CA	\$340,583	Executive Dir.	\$35,490	<b>\$35,490</b>	2023
<a href="#">Zen Hospice Project</a>	CA	\$341,218	Executive Dir.	\$143,380	<b>\$139,266</b>	2024
<a href="#">Compasspoint Mentorship</a>	CA	\$345,937	Executive Director	\$70,000	<b>\$70,000</b>	2023
<a href="#">Danville Girls Chorus</a>	CA	\$249,208	Artistic Dir	\$35,695	<b>\$34,671</b>	2024
<a href="#">South Coast Chorale Inc</a>	CA	\$248,605	Executive Director	\$11,201	<b>\$11,201</b>	2023
<a href="#">Community Vitalization Council</a>	CA	\$248,526	President	\$26,600	<b>\$25,837</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Peace Grove Inc</a>	CA	\$244,008	President	\$43,669	<b>\$43,669</b>	2023
<a href="#">San Diego County Dental Foundation</a>	CA	\$361,587	Executive Director	\$82,500	<b>\$80,133</b>	2024
<a href="#">Care Fresno Inc</a>	CA	\$362,423	Executive Dir.	\$62,555	<b>\$59,194</b>	2025
<a href="#">Upward Bound Study Center Inc</a>	CA	\$241,747	Education Coordinator	\$35,382	<b>\$35,382</b>	2023
<a href="#">Sacramento Housing Alliance</a>	CA	\$364,510	Executive Director	\$89,550	<b>\$86,981</b>	2024
<a href="#">Yucaipa Swim Team Inc</a>	CA	\$235,834	Executive Di	\$58,000	<b>\$56,336</b>	2024
<a href="#">Economic Development Corporation</a>	CA	\$235,716	Executive Director	\$110,027	<b>\$106,870</b>	2024
<a href="#">Alliance For Education Solutions Inc</a>	CA	\$232,064	Executive Director	\$32,500	<b>\$32,500</b>	2023
<a href="#">Stanislaus Partners In Education</a>	CA	\$231,523	Executive Director	\$50,610	<b>\$49,158</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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** 45 organizations. Compensation range \$971–\$180,827; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$302,702); for reference, expenses \$349,328 and assets \$2,798,193.

**ROLE MATCH** Mary Lewis, reported title "*Principal*", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 6 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	11 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	11 <sup>th</sup>
Reportable pay only (column D), adjusted	22 <sup>nd</sup>
All sources (D + E + F), adjusted	7 <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 (Mary Lewis) 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 45 similarly situated organizations (Same NTEE sector (Z99) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$20,700 is reasonable (approximately the 11<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.