

Sc Unit 17 Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Glenn Cerny, Executive Director / CEO** (\$188,886) against **every comparable organization** that fit the selection criteria — **46** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **89th** percentile of comparable organizations within the typical range

Benchmarked executive: Glenn Cerny — reported title "DIRECTOR & PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B02).

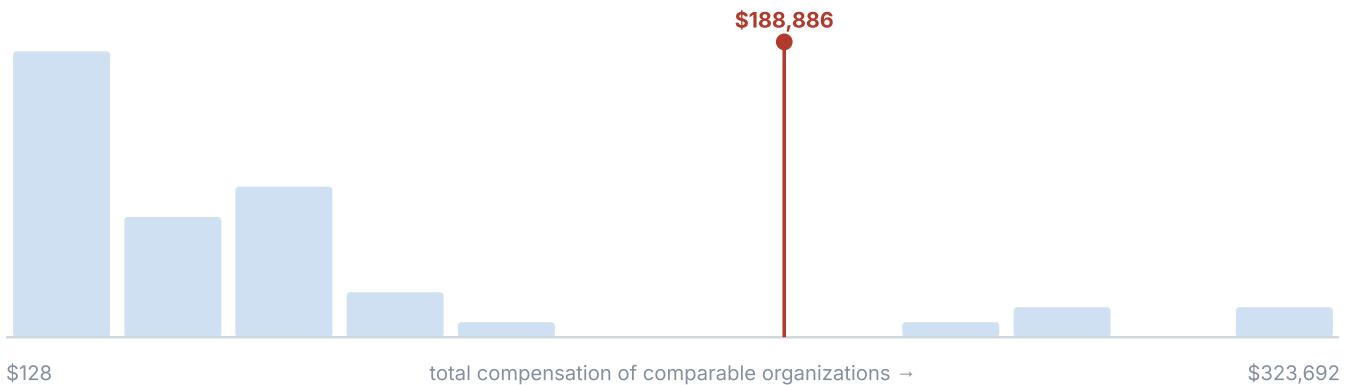
BUDGET Total revenue between \$0 and \$0 — 0.00x to 0.00x the subject's \$0 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

46 organizations qualified on sector, size, and geography

→ **46** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$6,890	\$14,385	\$42,547	\$69,233	\$179,100	\$188,886
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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 MI 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
Texas State University - San Marcos	TX	\$0	Executive Director	\$28,636	\$27,752	2024
Marion Motley Memorial Scholarship Foundation Inc	OH	\$0	Treasurer	\$125	\$128	2024
International Schools Consortium Inc	GA	\$0	President & Ceo	\$23,665	\$23,053	2024
Independence Avenue Development Company Co	MO	\$0	Director/president	\$66,382	\$68,117	2024
Mostyn Community And Education	MI	\$0	Mostyn	\$7,888	\$7,888	2024
Uiw International Inc	TX	\$0	Trustee & Pres/ceo	\$60,159	\$58,302	2024
Chattanooga Christian School Foundation	TN	\$0	President	\$42,614	\$43,397	2024
Smu Golf Foundation	TX	\$0	President	\$264,385	\$256,225	2024
Melmark New England Inc	MA	\$0	President/ceo	\$39,894	\$34,732	2024
Phase 3 Training Corporation	MD	\$0	Executive Director	\$50,000	\$44,121	2025
Association Of Fraternal Leadership And	IN	\$0	Executive Director	\$113,388	\$115,848	2024
Get College Fundinginc	AZ	\$0	President	\$101,667	\$94,728	2024
The Tiny Scholars Foundation Inc	NY	\$0	President	\$11,100	\$9,718	2024
Brown Christian Academy	MS	\$0	Executive Director Head Of School	\$88,452	\$95,443	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Common Sense Kids Action Inc	CA	\$0	President	\$52,226	\$43,692	2024
Dixie State University Innovation Foundation	UT	\$0	Board Member	\$82,127	\$79,336	2025
Msnjh Administrative Services Llc	NY	\$0	Chief Executive Officer	\$61,801	\$54,105	2024
Rivertree Re Holdings lii Inc	TX	\$0	Head Of School	\$3,633	\$3,430	2025
Flora & Fauna Project	NY	\$0	Watts	\$17,220	\$17,451	2021
Shady Grove Academy	VA	\$0	Mercer	\$869	\$837	2023
Super Y Academy Inc	FL	\$0	President	\$44,500	\$41,697	2023
Marist Real Property Services Inc	NY	\$0	President	\$77,225	\$69,605	2023
Toras Emes Development Company Inc	FL	\$0	President	\$64,000	\$59,969	2023
Cumberland Wellness Properties Inc	KY	\$0	President	\$45,562	\$48,826	2023
Tls Building Company	MN	\$0	Board Chair	\$14,487	\$14,278	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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 46 organizations. Compensation range \$128–\$323,692; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$0); for reference, expenses \$0 and assets \$0.

ROLE MATCH	Glenn Cerny, reported title " <i>DIRECTOR & PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	30 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	89 th
Total compensation (D + F), as reported (no adjustments)	89 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	85 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 (Glenn Cerny) 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 46 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$188,886 is reasonable (approximately the 89th 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.