

Cottage Forest School

Executive Director / CEO

EIN 990941902

MI · NTEE B24

FY ending 2025-07-31

June 10, 2026

This analysis benchmarks the total compensation of **Melissa Morgan, Executive Director / CEO** (\$15,413) against **every comparable organization** that fit the selection criteria — **113** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 8th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Melissa Morgan — reported title "Head of School", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B24).

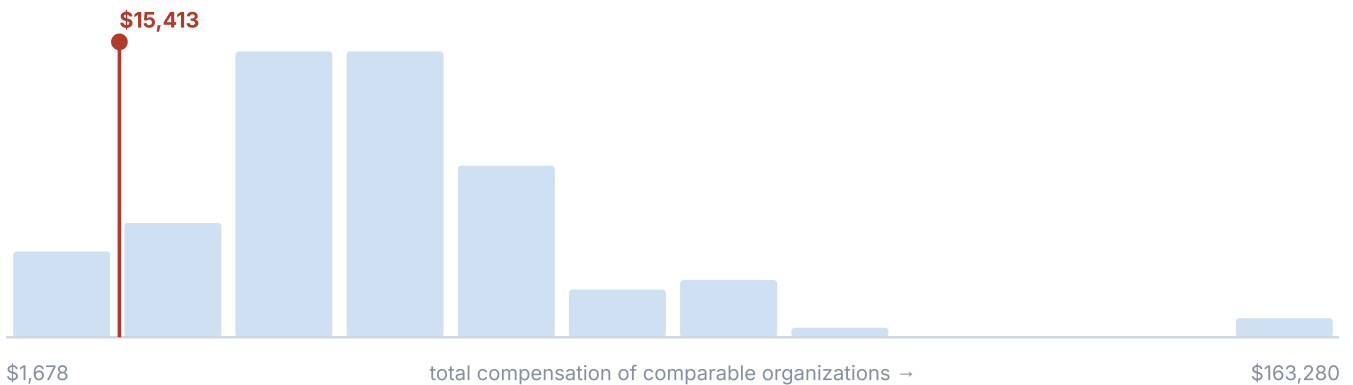
BUDGET Total revenue between \$234,124 and \$524,160 — 0.67x to 1.50x the subject's \$349,440 (the band tightens as size grows).

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

113 organizations qualified on sector, size, and geography

→ **113** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,382	\$33,200	\$43,975	\$56,607	\$74,242	\$15,413
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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
International School Of Greenville	SC	\$348,825	President	\$22,800	\$23,654	2024
Operation Rebirth Inc	OH	\$352,625	Exec Directo	\$35,000	\$37,954	2023
Seton Foundation	NH	\$344,088	Trustee/teacher	\$42,273	\$39,964	2023
Phoenix Learning Academy	FL	\$341,934	Director	\$23,181	\$21,656	2024
Mysa School Inc	DC	\$337,850	President	\$192,053	\$163,280	2025
Summit Academy Of Southwest Ohio Inc	OH	\$335,504	Administrator	\$48,250	\$50,822	2024
The Trinity School Of Cartersville Inc	GA	\$368,288	Director	\$38,000	\$37,018	2025
Cambria School Of Excellence Inc	NY	\$327,723	Director	\$24,000	\$21,567	2024
Down To Earth Nonprofit	OR	\$326,089	Executive Director	\$48,583	\$44,867	2024
Sharon School Of Excellence	FL	\$374,801	Ceo	\$162,332	\$156,134	2023
Platt Park Children's Center	CO	\$375,367	Director	\$58,167	\$54,037	2025
Maranatha Academy Inc	WI	\$323,010	Administratortrustee	\$32,011	\$33,246	2024
Great River Montessori Inc	WI	\$322,872	Secretary Co-founder	\$55,328	\$59,160	2023
Aurora School	VT	\$322,056	President	\$38,136	\$37,189	2025
Crossroads Christian Academy	TN	\$377,701	Headmaster	\$15,000	\$15,680	2024
Al Judiy Academy	CA	\$377,997	Head Of School	\$48,127	\$41,328	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Acorn School Of Charleston	SC	\$378,520	Administrator	\$90,000	\$93,372	2024
Mercy Prepratory Academy	TX	\$319,962	Founder	\$20,833	\$21,336	2023
The Grove School	AL	\$380,659	President	\$58,500	\$62,850	2024
Reach Academy Inc	FL	\$317,631	Director	\$55,814	\$50,799	2025
Creekside Montessori	AZ	\$382,172	Director	\$54,519	\$53,682	2023
Redeemer Classical School Inc	IN	\$382,827	President And Headmaster	\$53,750	\$54,916	2025
Tears Inc	OR	\$382,971	Executive Director	\$74,725	\$69,010	2024
Big Leaf Montessori	WA	\$314,984	Head Of Scho	\$35,395	\$32,445	2023
Gardenview Montessori School	WA	\$314,374	Director	\$54,819	\$48,808	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI cost of living and 2025 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	113 organizations. Compensation range \$1,678–\$163,280; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$349,440); for reference, expenses \$330,160 and assets \$68,220.
ROLE MATCH	Melissa Morgan, reported title <i>"Head of School"</i> , benchmarked as Executive Director / CEO. The title maps directly to this 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	6 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	8 th
Total compensation (D + F), as reported (no adjustments)	9 th
Reportable pay only (column D), adjusted	10 th
All sources (D + E + F), adjusted	7 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 (Melissa Morgan) 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 10, 2026, comparing compensation against 113 similarly situated organizations (Same NTEE sector (B24), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,413 is reasonable (approximately the 8th 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 10, 2026.