

Garden Nursery School Inc

Executive Director / CEO

EIN 042398178
 MA · NTEE B21Z
 FY ending 2023-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Tracilee Tracy, Executive Director / CEO** (\$77,142) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **94th** percentile of comparable organizations above the 90th percentile — board review recommended

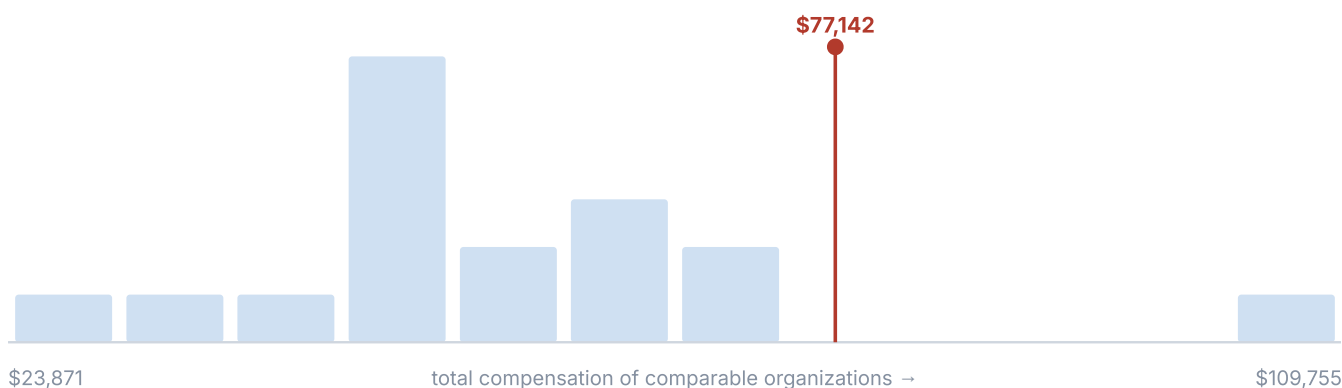
Benchmarked executive: Tracilee Tracy — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR Organizations sharing the subject's NTEE classification (B21Z).
- BUDGET Total revenue between \$197,010 and \$441,067 — 0.67x to 1.50x the subject's \$294,045 (the band tightens as size grows).
- GEOGRAPHY Same NTEE sector (B21) + MA + budget 0.67–1.5x revenue.

17 organizations qualified on sector, size, and geography → **17** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$40,688	\$46,144	\$48,725	\$64,066	\$69,408	\$77,142
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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 MA 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
Norwood Christian Preschool Inc	MA	\$304,996	President	\$49,701	\$47,031	2025
Ashmont Nursery School Inc	MA	\$306,025	Executive Di	\$70,430	\$68,409	2024
Community Farm School Inc	MA	\$327,842	Clerk	\$24,576	\$23,871	2024
Carter Nursery School Inc	MA	\$258,376	School Director	\$63,900	\$63,900	2023
Sheldonville Community Center Inc	MA	\$248,086	Exec Director	\$47,132	\$45,780	2024
Family Cooperative Preschool Inc	MA	\$243,159	School Direc	\$47,507	\$46,144	2024
Harborlight Nursery School Inc	MA	\$350,619	Executive Director	\$73,000	\$70,906	2024
Community Nursery School Of Wayland	MA	\$350,992	Registrar	\$44,998	\$42,580	2025
Massachusetts Head Start Association Inc	MA	\$353,945	Executive Director	\$112,997	\$109,755	2024
Hancock Nursery School Inc	MA	\$372,688	Executive Di	\$57,753	\$54,650	2025
St Paul's Weekday Nursery School Inc	MA	\$213,947	Nursery School Director	\$40,000	\$37,851	2025
Wilbraham Community Preschool	MA	\$380,140	President	\$65,958	\$64,066	2024
Fieldstone Early Learning	MA	\$382,370	President	\$70,012	\$66,250	2025
Sunshine School Inc	MA	\$205,523	President	\$56,920	\$53,862	2025
Parents Of Rockhill Inc	MA	\$384,487	Vice Princip	\$46,939	\$46,939	2023
Norwood Cooperative Nursery School Inc	MA	\$200,772	Executive Director	\$50,164	\$48,725	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
South Walpole Community Preschool Inc	MA	\$409,703	Executive Dir.	\$47,350	\$47,350	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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 17 organizations. Compensation range \$23,871–\$109,755; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$294,045); for reference, expenses \$271,585 and assets \$237,700.

ROLE MATCH Tracilee Tracy, reported title "*DIRECTOR*", 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.**

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	94th
Total compensation (D + F), as reported (no adjustments)	94th
Reportable pay only (column D), adjusted	82nd
All sources (D + E + F), adjusted	94th

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 (Tracilee Tracy) 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 17 similarly situated organizations (Same NTEE sector (B21) + MA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$77,142 is reasonable (approximately the 94th 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.