

# Village Early Learning Center

Executive Director / CEO

EIN 113643188

VT · NTEE B21

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Lori Sylvester Rooney, Executive Director / CEO** (\$30,240) against **every comparable organization** that fit the selection criteria — **275** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 21<sup>st</sup> percentile of comparable organizations**

below the typical range for comparable organizations

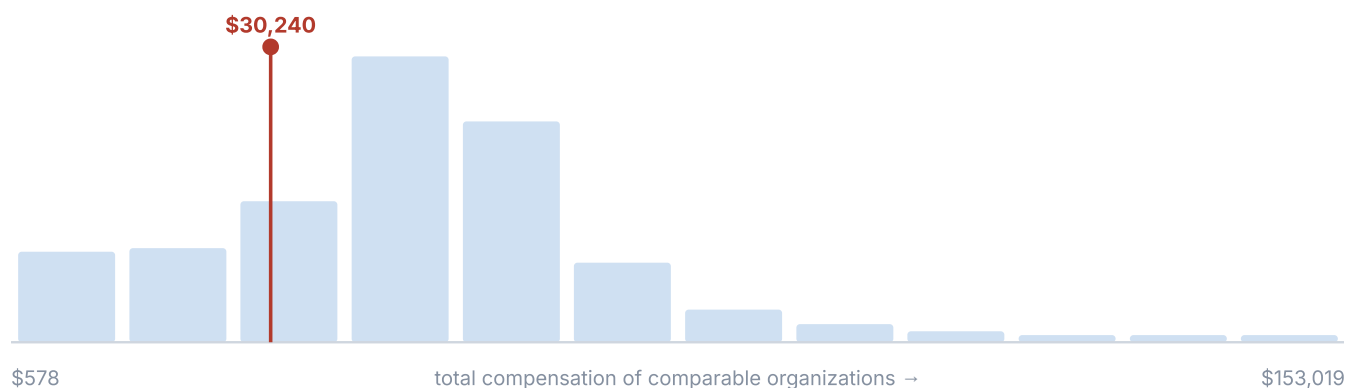
**Benchmarked executive:** Lori Sylvester Rooney — reported title “FORMER PROGRAM DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$207,379 and \$464,281 — 0.67x to 1.50x the subject's \$309,521 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

**275** organizations qualified on sector, size, and geography → **275** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$16,253

\$33,164

\$44,920

\$58,885

\$72,728

**\$30,240**



## ● 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 VT 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="#">Susan Phillips Day School</a>	CA	\$308,750	Chairman	\$140,500	<b>\$120,536</b>	2025
<a href="#">Harmony Day School</a>	KY	\$307,571	Vice President	\$47,714	<b>\$50,930</b>	2025
<a href="#">Happy Days Learning Center Inc</a>	MN	\$312,408	Director	\$32,632	<b>\$32,882</b>	2024
<a href="#">Pathways Preschool</a>	NE	\$312,448	President	\$29,500	<b>\$32,358</b>	2024
<a href="#">Redwood Parents Nursery School</a>	CA	\$306,383	Director	\$38,839	<b>\$33,320</b>	2025
<a href="#">Ashmont Nursery School Inc</a>	MA	\$306,025	Executive Di	\$70,430	<b>\$64,543</b>	2024
<a href="#">Rockville Community Nursery School</a>	MD	\$313,087	Director	\$52,678	<b>\$51,708</b>	2023
<a href="#">Prince Of Peace Pre School Inc</a>	FL	\$305,490	Preschool Director	\$44,390	<b>\$42,526</b>	2024
<a href="#">Norwood Christian Preschool Inc</a>	MA	\$304,996	President	\$49,701	<b>\$44,373</b>	2025
<a href="#">Puget Sound Christian School</a>	WA	\$314,981	President	\$5,019	<b>\$4,464</b>	2025
<a href="#">Pompton Plains Preschool Parents Association</a>	NJ	\$315,122	Director	\$63,439	<b>\$57,762</b>	2024
<a href="#">Hilltop Preschool Llc</a>	VA	\$303,781	Preschool Director, Ex-officio Boar	\$30,263	<b>\$30,679</b>	2023
<a href="#">Azalea City Christian School Inc</a>	AL	\$303,559	Director	\$22,585	<b>\$24,883</b>	2024
<a href="#">Mtv Inc</a>	MD	\$315,504	President	\$8,300	<b>\$8,147</b>	2023
<a href="#">Community Montessori School</a>	OH	\$303,209	Board Member	\$1,148	<b>\$1,240</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Childrens Genesis Inc</a>	TX	\$316,975	President	\$40,014	<b>\$40,819</b>	2024
<a href="#">Peopleplace</a>	ME	\$301,936	Executive Director	\$32,610	<b>\$33,301</b>	2024
<a href="#">Shining Mountains Montessori School</a>	CO	\$301,669	Executive Di	\$6,288	<b>\$6,330</b>	2023
<a href="#">El Buen Pastor Early Childhood Development Center</a>	TX	\$301,143	Executive Director	\$43,890	<b>\$46,096</b>	2023
<a href="#">Centralia Marys House Ltd</a>	IL	\$301,079	Director & President	\$560	<b>\$578</b>	2023
<a href="#">Lord Of Life Christian Preschool</a>	OH	\$318,105	Education Director	\$41,886	<b>\$46,578</b>	2023
<a href="#">The Learning Nest Cincinnati</a>	OH	\$318,257	Director President	\$35,000	<b>\$37,804</b>	2024
<a href="#">Love And Learn Preschool Inc</a>	NJ	\$318,739	Director	\$38,896	<b>\$35,416</b>	2024
<a href="#">Lithuanian Montessori Society Of America</a>	IL	\$300,032	Director	\$62,000	<b>\$63,996</b>	2023
<a href="#">Childrenz Center</a>	IL	\$299,624	President	\$41,100	<b>\$42,424</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VT 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 VT 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** 275 organizations. Compensation range \$578–\$153,019; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$309,521); for reference, expenses \$302,688 and assets \$48,807.

ROLE MATCH	Lori Sylvester Rooney, reported title " <i>FORMER PROGRAM DIRECTOR</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	21 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	22 <sup>nd</sup>
Reportable pay only (column D), adjusted	21 <sup>st</sup>
All sources (D + E + F), adjusted	21 <sup>st</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 (Lori Sylvester Rooney) 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 275 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,240 is reasonable (approximately the 21<sup>st</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.