

Learning Tree Christian School

Executive Director / CEO

EIN 200133097
 WY · NTEE B21
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Lori Johnson, Executive Director / CEO** (\$40,277) against **every comparable organization** that fit the selection criteria — **240** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **48th** percentile of comparable organizations within the typical range

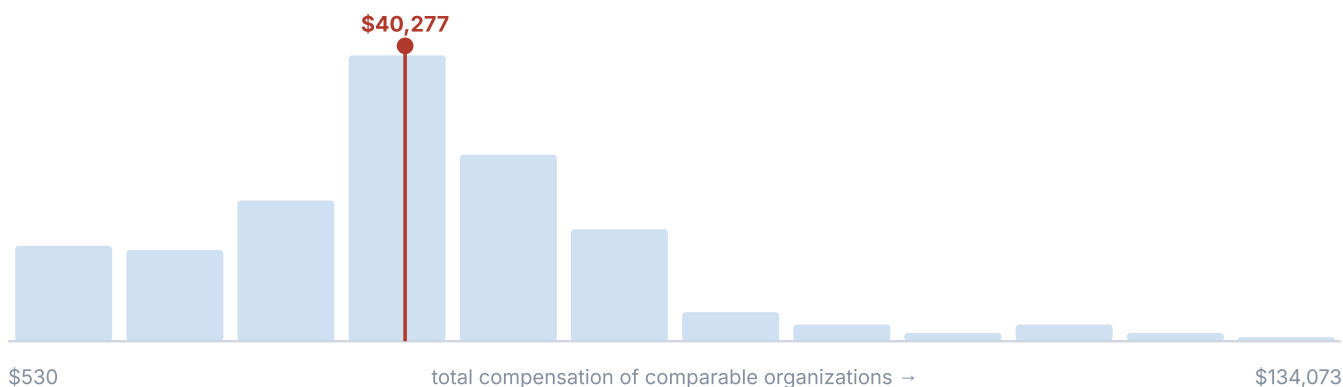
Benchmarked executive: Lori Johnson — reported title "School director", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

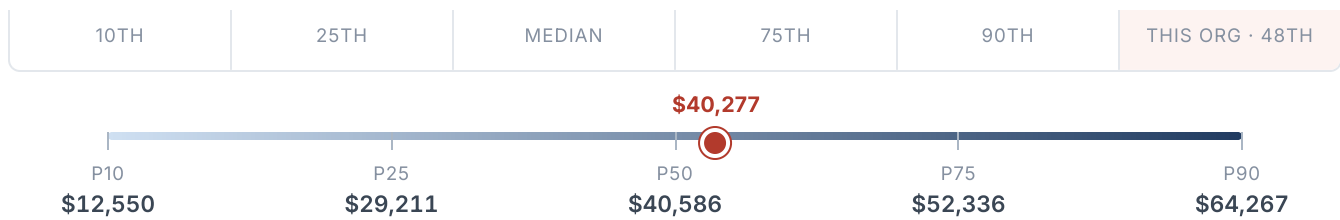
SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$170,024 and \$380,652 — 0.67x to 1.50x the subject's \$253,768 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

240 organizations qualified on sector, size, and geography → **240** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,550	\$29,211	\$40,586	\$52,336	\$64,267	\$40,277
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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 WY 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
Hilltop Nursery School Of Costa Mesa	CA	\$253,479	Director	\$37,840	\$30,514	2024
Great And Small Inc	CA	\$254,066	Dirctor	\$17,500	\$14,529	2023
Purple Moose Enrichment Preschool Inc	IL	\$254,290	President	\$97,485	\$89,501	2024
Valley Drive Preschool Inc	VA	\$252,977	Director	\$26,736	\$24,820	2023
Passion Preschool Educational Childcare	AZ	\$252,201	Preschool Dir From 3-2024 To 8-2024	\$39,759	\$35,708	2024
Early Learning Center At Richard Winn	SC	\$251,325	Elc Director	\$30,000	\$28,474	2025
Casa Dei Bambini Montessori School	OR	\$256,929	Academic Direct	\$68,761	\$58,096	2025
Minneapolis Nature Preschool	MN	\$257,058	Director	\$39,524	\$36,471	2024
Carter Nursery School Inc	MA	\$258,376	School Director	\$63,900	\$55,208	2023
Northeast Iowa Montessori School	IA	\$248,842	Head Of Scho	\$36,980	\$38,929	2023
Sheldonville Community Center Inc	MA	\$248,086	Exec Director	\$47,132	\$39,553	2024
California Kindergarten Association	CA	\$247,867	President	\$8,200	\$6,808	2023
Monarch Montessori School	MN	\$259,806	Executive Director	\$63,000	\$58,134	2024
Wee Love Preschool	CO	\$247,410	Executive Di	\$83,516	\$72,858	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
One Step Ministries	VA	\$247,383	President	\$24,930	\$23,143	2023
Little Shepherds Day Care	KY	\$246,887	Director	\$40,996	\$41,132	2024
Hopmeadow Nursery School Inc	CT	\$246,117	Director	\$45,490	\$38,804	2025
Childrens House Preschool Inc	CO	\$245,629	Executive Director	\$80,335	\$70,083	2025
Miss Ellies Education Center Inc	PA	\$244,518	President	\$60,000	\$55,877	2024
Giving Tree Montessori Inc	TN	\$263,753	President	\$15,300	\$15,463	2023
Bayard Tiger Cub Childcare Center	NE	\$243,680	Treasurer	\$2,673	\$2,764	2023
Fullerton Community Nursery School	CA	\$243,626	Director	\$36,365	\$29,325	2024
Early Learning Center Inc	NJ	\$264,245	President	\$61,700	\$52,964	2023
Annandale Preschool Association Inc	VA	\$264,265	Executive Director	\$43,094	\$37,856	2025
Family Cooperative Preschool Inc	MA	\$243,159	School Direc	\$47,507	\$39,867	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WY 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 WY 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 **240** organizations. Compensation range \$530–\$134,073; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$253,768); for reference, expenses \$279,552 and assets \$733,608.
ROLE MATCH	Lori Johnson, reported title " <i>School director</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	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	48 th
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	50 th
All sources (D + E + F), adjusted	48 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 (Lori Johnson) 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 240 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,277 is reasonable (approximately the 48th 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.