

# Montessori Farm School Inc

Executive Director / CEO

EIN 208319194

NC · NTEE B20

FY ending 2024-07-31

June 10, 2026

This analysis benchmarks the total compensation of **Virginia Lozuke, Executive Director / CEO** (\$63,014) against **every comparable organization** that fit the selection criteria — **163** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **85<sup>th</sup>** percentile of comparable organizations within the typical range

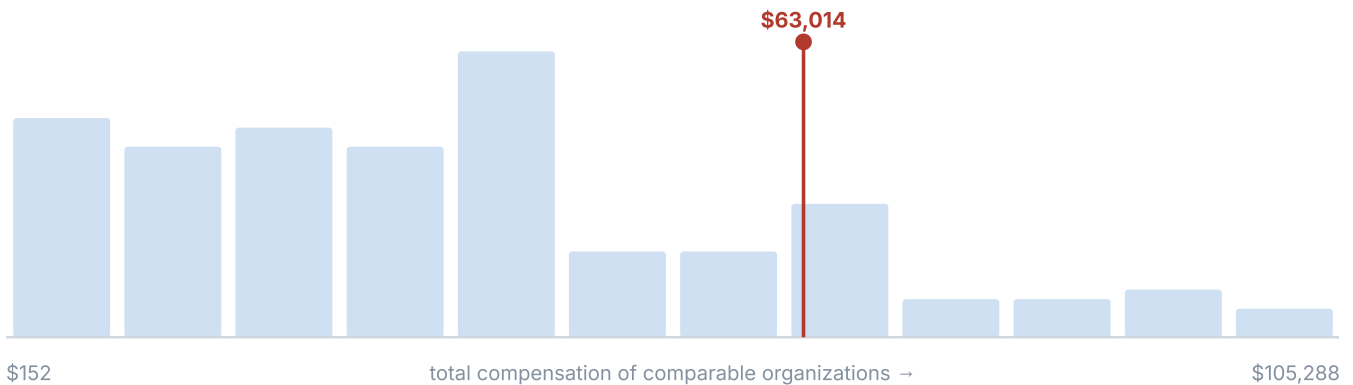
**Benchmarked executive:** Virginia Lozuke — reported title “HEAD OF SCHO”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B20).
BUDGET	Total revenue between \$159,451 and \$356,982 — 0.67x to 1.50x the subject's \$237,988 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

**163** organizations qualified on sector, size, and geography → **163** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$5,863	\$16,395	\$32,718	\$50,911	\$69,376	\$63,014
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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 NC 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="#">Congregation B'nai Emet Preschool</a>	CA	\$238,683	Secretary	\$50,134	<b>\$41,897</b>	2024
<a href="#">Northvale Preschool</a>	NJ	\$238,745	Pre-k3 Teach	\$34,601	<b>\$29,899</b>	2024
<a href="#">Akaula School</a>	HI	\$236,825	Staff Director/middle School Principal	\$70,000	<b>\$62,446</b>	2023
<a href="#">Christian Cottage Prep</a>	TX	\$239,363	Head Of School	\$42,600	<b>\$41,241</b>	2024
<a href="#">Asp2 Steam Academy Inc Nfp</a>	IL	\$236,055	Director	\$13,270	<b>\$12,626</b>	2024
<a href="#">Path Educational Initiatives</a>	AZ	\$235,948	Director	\$72,000	<b>\$67,015</b>	2024
<a href="#">Mesa Christian Academy Inc</a>	AZ	\$240,338	President / Ceo	\$23,500	<b>\$21,873</b>	2024
<a href="#">Ascend Micro School</a>	CO	\$235,564	Board Member	\$25,000	<b>\$23,200</b>	2024
<a href="#">Berean Christian Academy Inc</a>	ID	\$241,320	President	\$52,800	<b>\$52,959</b>	2025
<a href="#">Laramie Christian Academy</a>	WY	\$234,512	Principal	\$18,819	<b>\$19,503</b>	2024
<a href="#">Logos Classical Academy</a>	LA	\$241,518	President	\$60,585	<b>\$62,900</b>	2025
<a href="#">Roman Avery Academy</a>	OH	\$241,765	Secretary	\$36,250	<b>\$36,201</b>	2025
<a href="#">Potters Hand Christian School</a>	TX	\$233,592	Administrator	\$9,433	<b>\$9,402</b>	2023
<a href="#">Highland Montessori School</a>	TX	\$242,439	Executive Director And Property Owner	\$76,879	<b>\$72,508</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Empowered</a>	SD	\$233,316	Executive Di	\$29,867	<b>\$31,901</b>	2024
<a href="#">Affirm Leadership Christian Academy Inc</a>	IL	\$233,168	President	\$75,000	<b>\$73,467</b>	2023
<a href="#">Dayspring Montessori School</a>	IL	\$231,503	President Secretary And Tre	\$110,105	<b>\$104,761</b>	2024
<a href="#">Columbus Classical Christian School</a>	OH	\$244,916	Board Member & Teacher	\$12,053	<b>\$12,355</b>	2024
<a href="#">Ashland Schools Foundation</a>	OR	\$246,090	Executive Director	\$77,231	<b>\$69,412</b>	2024
<a href="#">Mesquite Christian Academy Inc</a>	NV	\$229,787	Principal	\$30,000	<b>\$29,103</b>	2024
<a href="#">Tift County Foundation</a>	GA	\$229,338	Executive Di	\$55,563	<b>\$52,676</b>	2025
<a href="#">Every Kids A Genius Inc</a>	FL	\$228,660	President, Dir.	\$30,000	<b>\$28,081</b>	2023
<a href="#">Little Rock Electrical Joint</a>	AR	\$248,295	Admin Assist	\$39,000	<b>\$42,427</b>	2024
<a href="#">Quartzsite Southern Christian Academy</a>	AZ	\$227,630	Treasurer	\$3,383	<b>\$3,068</b>	2025
<a href="#">Lords Kingdom Academy Inc</a>	FL	\$227,205	President	\$21,950	<b>\$19,956</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 **163** organizations. Compensation range \$152–\$105,288; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$237,988); for reference, expenses \$251,459 and assets \$91,541.
ROLE MATCH	Virginia Lozuke, reported title "HEAD OF SCHO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	85 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	82 <sup>nd</sup>
Reportable pay only (column D), adjusted	87 <sup>th</sup>
All sources (D + E + F), adjusted	83 <sup>rd</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 (Virginia Lozuke) 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 163 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$63,014 is reasonable (approximately the 85<sup>th</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 10, 2026.