

Dayton Montessori Society Inc

Executive Director / CEO

EIN 310892100
OH · NTEE B21
FY ending 2023-06-30
June 9, 2026

This analysis benchmarks the total compensation of **Mary Van Loveren, Executive Director / CEO** (\$34,000) against **every comparable organization** that fit the selection criteria — **270** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30th** percentile of comparable organizations within the typical range

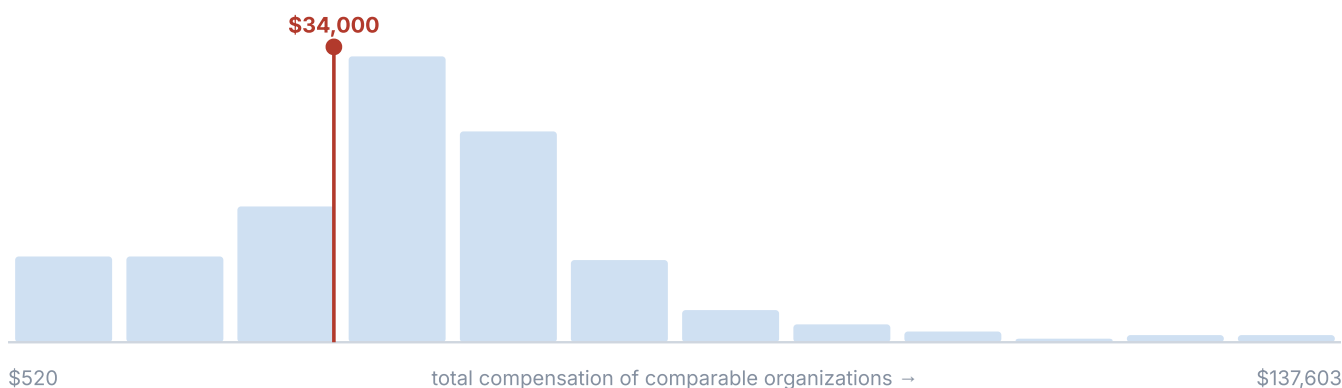
Benchmarked executive: Mary Van Loveren — reported title “BOARD MEMBER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (B21).
- BUDGET** Total revenue between \$195,339 and \$437,328 — 0.67x to 1.50x the subject's \$291,552 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

270 organizations qualified on sector, size, and geography → **270** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,925	\$30,108	\$40,753	\$53,021	\$65,339	\$34,000
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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 OH 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
Eastern Shore Montessori School	AL	\$291,553	Board Presid	\$2,000	\$2,040	2023
Valley Preschool	MN	\$291,374	Director	\$57,402	\$50,675	2025
Circle Time Child Development Center Inc	CA	\$291,893	Ceo/director	\$12,291	\$10,021	2023
Attala Corporate Child Development Center Consortium	MS	\$291,028	Director, Administrator	\$43,766	\$43,550	2025
Growing Patch Childcare Learning	IN	\$290,741	President	\$46,523	\$44,992	2024
Maywood Cooperative Nursery School Inc	NJ	\$290,080	Treasurer Director	\$62,039	\$50,797	2024
My First School	NY	\$293,033	Director	\$60,000	\$51,190	2023
Roots Forest School Inc	ID	\$293,434	Director	\$18,019	\$17,579	2024
Greenbelt Nursery School Inc	MD	\$293,981	Teacherdirector	\$67,914	\$56,726	2025
Garden Nursery School Inc	MA	\$294,045	Director	\$77,142	\$65,449	2023
Quarry Hill School Inc	VT	\$294,066	Director	\$47,047	\$44,709	2023
Natural Bridges	HI	\$288,879	President	\$127,200	\$101,746	2025
Key West Preschool Co-operative Inc	FL	\$294,788	Director	\$49,193	\$42,381	2024
Escuela Comunitaria Del Bronxbronx	NY	\$295,088	Head Of School	\$158,880	\$131,661	2024
Discovering Mind Foundation	UT	\$287,636	President	\$41,422	\$37,877	2025
Spring Hill School Inc	VT	\$287,189	Program Director	\$60,499	\$57,493	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Angel Hearts Childcare Ministry 2 Inc	IN	\$296,133	Director	\$16,500	\$16,428	2023
Oregon Preschool Inc	WI	\$286,714	Co-director/teacher	\$60,811	\$58,241	2024
Kingdom Kids Christian Academy42693	MI	\$284,873	Director	\$42,844	\$43,465	2022
Wee Care Children's Enrichment	NC	\$284,275	Executive Director	\$54,562	\$50,369	2025
Aauw Nursery School	IL	\$298,990	Executive Director	\$41,874	\$37,753	2024
Albuquerque Preschool Cooperative	NM	\$299,544	Executive Di	\$58,614	\$57,814	2024
Childrenz Center	IL	\$299,624	President	\$41,100	\$38,149	2023
Lithuanian Montessori Society Of America	IL	\$300,032	Director	\$62,000	\$57,549	2023
Circle School	NY	\$283,012	Executive Director	\$51,829	\$44,218	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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	270 organizations. Compensation range \$520–\$137,603; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$291,552); for reference, expenses \$231,611 and assets \$67,752.
ROLE MATCH	Mary Van Loveren, reported title " <i>BOARD MEMBER</i> ", 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.

RELATED-ORG PAY 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 10 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	30 th
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	31 st
All sources (D + E + F), adjusted	30 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 (Mary Van Loveren) 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 270 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$34,000 is reasonable (approximately the 30th 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.