

Carol Nursery School

Executive Director / CEO

EIN 340733129

OH · NTEE B21Z

FY ending 2024-07-31

June 10, 2026

This analysis benchmarks the total compensation of **Sara Miller, Executive Director / CEO** (\$63,052) against **every comparable organization** that fit the selection criteria — **325** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **64th** percentile of comparable organizations within the typical range

Benchmarked executive: Sara Miller — 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

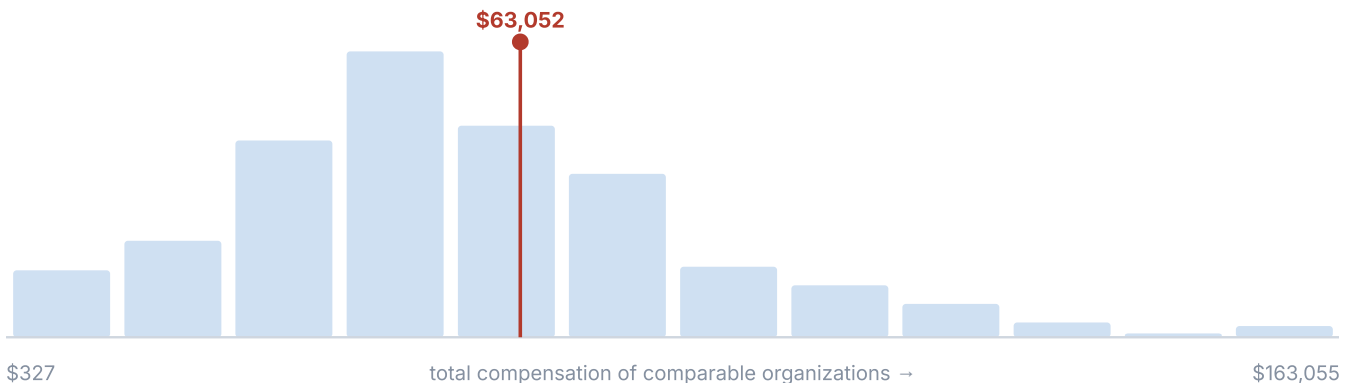
SECTOR Organizations sharing the subject's NTEE classification (B21Z).

BUDGET Total revenue between \$334,642 and \$749,199 — 0.67x to 1.50x the subject's \$499,466 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

325 organizations qualified on sector, size, and geography → **325** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$23,004	\$38,760	\$52,862	\$72,284	\$93,788	\$63,052
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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
Canyon Creek Preschool Inc	TX	\$499,260	Director	\$35,227	\$32,412	2025
Small World Montessori Society Inc	WI	\$499,072	Director	\$54,733	\$55,563	2023
Grace Place Learning Center	OR	\$501,064	Executive Director	\$49,348	\$44,546	2023
Sophia Montessori Academy	CO	\$497,852	President, School Director	\$58,933	\$53,354	2024
Early Education Cooperative Preschool	AZ	\$497,851	Director Of Education	\$31,930	\$29,849	2023
Saint Dominics Academy	PA	\$497,518	Davidson	\$50,366	\$47,422	2024
Zinnia Montessori School Inc	MA	\$496,936	President	\$109,630	\$90,616	2025
Petite Ecole Internationale Inc	TX	\$496,477	School Director	\$77,203	\$72,914	2024
Plum Tree Educational Services Inc	KY	\$502,950	President/treasurer/director	\$72,222	\$73,259	2024
Sausalito Nursery School	CA	\$495,668	Director	\$83,000	\$67,668	2024
Our School	CO	\$503,564	Executive Director-part Yr	\$52,111	\$47,177	2024
Little Peaks Inc	NY	\$504,418	Former Exec Dir	\$3,630	\$3,097	2024
Oak Grove Christian School	OH	\$504,770	Principal/ Board Member	\$38,676	\$39,818	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Kensington Nursery School Incorporated	CA	\$494,144	School Director	\$48,587	\$38,591	2025
Gateway Preschool Academy	CA	\$493,215	Director	\$54,276	\$44,250	2024
Montessori Plus School Inc	WA	\$492,751	Secretary	\$105,928	\$92,186	2023
Covington First United Methodist Church Preschool Inc	GA	\$492,392	Director	\$34,924	\$33,154	2024
Zaca Center Preschool	CA	\$506,869	Executive Dir.	\$83,825	\$68,340	2024
Nollie Jenkins Family Center Incorporated	MS	\$491,613	Executive Director	\$43,000	\$45,216	2024
The Children's Center Inc	CO	\$507,460	Executive Director	\$78,167	\$70,767	2024
Appleseeds Performing Arts Academy	FL	\$491,308	President	\$72,000	\$65,747	2023
Gan Chabad	PA	\$508,150	President, executive Director	\$71,665	\$67,475	2024
God's Treasures Childcare Learning	MN	\$490,693	Executive Director	\$39,181	\$36,553	2024
Sunflower Montessori School	CA	\$490,018	Vice President	\$67,692	\$53,765	2025
Mariposa Family Learning Center	TX	\$509,763	Executive Director	\$60,000	\$56,667	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 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	325 organizations. Compensation range \$327–\$163,055; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$499,466); for reference, expenses \$499,746 and assets \$662,088.
ROLE MATCH	Sara Miller, reported title " <i>DIRECTOR</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	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	64 th
Total compensation (D + F), as reported (no adjustments)	56 th
Reportable pay only (column D), adjusted	66 th
All sources (D + E + F), adjusted	64 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 (Sara Miller) 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 325 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$63,052 is reasonable (approximately the 64th 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 10, 2026.