

# Silverspot Nursery School

Executive Director / CEO

EIN 371456852

CA · NTEE B21

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Diana Ji, Executive Director / CEO** (\$79,177) against **every comparable organization** that fit the selection criteria — **166** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **93<sup>rd</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

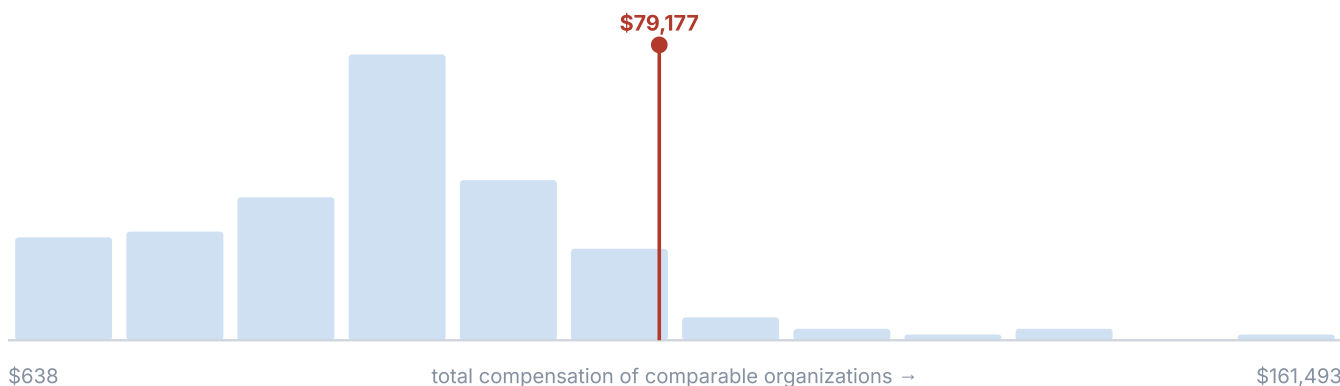
**Benchmarked executive:** Diana Ji — reported title “TEACHER/DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR Organizations sharing the subject's NTEE classification (B21).
- BUDGET Total revenue between \$137,535 and \$307,915 — 0.67x to 1.50x the subject's \$205,277 (the band tightens as size grows).
- GEOGRAPHY Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

**166** organizations qualified on sector, size, and geography → **166** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,307	\$31,514	\$46,842	\$60,810	\$71,264	<b>\$79,177</b>
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 93RD
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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 CA 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="#">The Big Barn Preschool</a>	IL	\$205,060	President	\$9,965	<b>\$11,020</b>	2024
<a href="#">Midsouth Montessori Center</a>	TN	\$205,520	Executive Director	\$69,500	<b>\$80,057</b>	2025
<a href="#">Sunshine School Inc</a>	MA	\$205,523	President	\$56,920	<b>\$56,052</b>	2025
<a href="#">First Steps Preschool</a>	OH	\$203,672	Preschool Director	\$36,965	<b>\$44,039</b>	2024
<a href="#">Westside Early Education</a>	IA	\$203,309	Director, Teacher	\$41,151	<b>\$49,377</b>	2025
<a href="#">Little Scholars Academy</a>	GA	\$207,501	Executive Dir.	\$42,350	<b>\$47,899</b>	2024
<a href="#">Buttons &amp; Bows Nursery School Inc</a>	IL	\$207,947	President/teach	\$33,813	<b>\$36,428</b>	2025
<a href="#">Farmstead Preschool</a>	IA	\$208,525	Ddirector	\$42,212	<b>\$51,990</b>	2024
<a href="#">Tiny Tots Learning Center</a>	NY	\$209,688	Trustee	\$37,283	<b>\$37,896</b>	2024
<a href="#">Norwood Cooperative Nursery School Inc</a>	MA	\$200,772	Executive Director	\$50,164	<b>\$50,706</b>	2024
<a href="#">Kaleidoscope Montessori Inc</a>	GA	\$209,957	Director	\$69,625	<b>\$76,717</b>	2025
<a href="#">Willson Preschool Inc</a>	MT	\$210,188	Executive Dir.	\$34,768	<b>\$41,070</b>	2025
<a href="#">Trinity Day School Of Newtown Inc</a>	CT	\$200,254	Director	\$47,840	<b>\$50,455</b>	2024
<a href="#">Canaan Development Foundation</a>	IL	\$211,246	Director	\$51,264	<b>\$56,691</b>	2024
<a href="#">Francis Kiddie Kollege Preschool Inc</a>	CA	\$199,112	Executive Director	\$41,017	<b>\$41,017</b>	2023
<a href="#">Field Station Cooperative Incorporated</a>	IN	\$212,440	Executive Director	\$16,659	<b>\$20,345</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">East Hanover Cooperative Nursery School</a>	NJ	\$197,980	Director	\$42,207	<b>\$42,389</b>	2024
<a href="#">Ganeinu</a>	CO	\$197,571	President	\$47,760	<b>\$51,514</b>	2024
<a href="#">Sparkle Touch Learning Academy Inc</a>	IN	\$213,022	President/director	\$46,171	<b>\$56,387</b>	2023
<a href="#">Woodside Nursery School</a>	NY	\$213,543	Trustee	\$19,800	<b>\$20,126</b>	2024
<a href="#">Apple Tree Preschool Inc</a>	NY	\$213,673	Director Of The Preschool	\$33,930	<b>\$33,599</b>	2025
<a href="#">Caring Branches Early Care And</a>	PA	\$196,777	Executive Di	\$2,984	<b>\$3,347</b>	2024
<a href="#">St Paul's Weekday Nursery School Inc</a>	MA	\$213,947	Nursery School Director	\$40,000	<b>\$39,390</b>	2025
<a href="#">Milford Cooperative Nursery School</a>	MI	\$196,484	Former Director	\$35,769	<b>\$42,756</b>	2023
<a href="#">The Neighborhood Playschool</a>	CO	\$215,847	Officer	\$55,000	<b>\$57,794</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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** 166 organizations. Compensation range \$638–\$161,493; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$205,277); for reference, expenses \$207,744 and assets \$102,925.

**ROLE MATCH** Diana Ji, reported title "*TEACHER/DIRECTOR*", 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** 2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 6 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	93 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	95 <sup>th</sup>
Reportable pay only (column D), adjusted	93 <sup>rd</sup>
All sources (D + E + F), adjusted	93 <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 (Diana Ji) 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 166 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$79,177 is reasonable (approximately the 93<sup>rd</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.