

This analysis benchmarks the total compensation of **Mrs Elka Popack, Executive Director / CEO** (\$47,760) against **every comparable organization** that fit the selection criteria — **154** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **57<sup>th</sup>** percentile of comparable organizations within the typical range

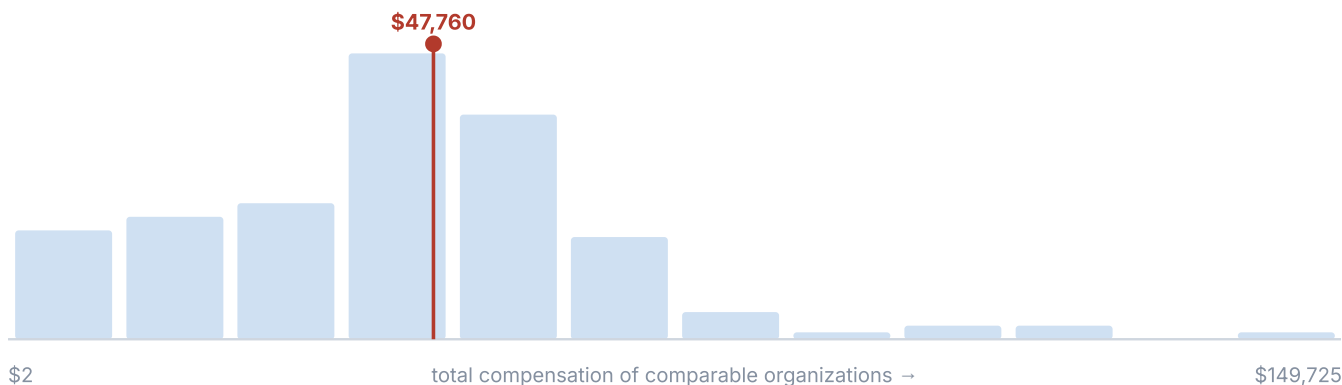
**Benchmarked executive:** Mrs Elka Popack — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$132,372 and \$296,356 — 0.67x to 1.50x the subject's \$197,571 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

**154** organizations qualified on sector, size, and geography → **154** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,904	\$29,217	\$44,289	\$56,768	\$67,810	\$47,760
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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 CO 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="#">East Hanover Cooperative Nursery School</a>	NJ	\$197,980	Director	\$42,207	<b>\$39,300</b>	2024
<a href="#">Caring Branches Early Care And</a>	PA	\$196,777	Executive Di	\$2,984	<b>\$3,103</b>	2024
<a href="#">Milford Cooperative Nursery School</a>	MI	\$196,484	Former Director	\$35,769	<b>\$39,641</b>	2023
<a href="#">Francis Kiddie Kollege Preschool Inc</a>	CA	\$199,112	Executive Director	\$41,017	<b>\$38,029</b>	2023
<a href="#">Trinity Day School Of Newtown Inc</a>	CT	\$200,254	Director	\$47,840	<b>\$46,779</b>	2024
<a href="#">Norwood Cooperative Nursery School Inc</a>	MA	\$200,772	Executive Director	\$50,164	<b>\$47,011</b>	2024
<a href="#">First Christian Church Youth</a>	AR	\$192,862	Executive Di	\$27,500	<b>\$32,237</b>	2024
<a href="#">Westside Early Education</a>	IA	\$203,309	Director, Teacher	\$41,151	<b>\$45,778</b>	2025
<a href="#">First Steps Preschool</a>	OH	\$203,672	Preschool Director	\$36,965	<b>\$40,831</b>	2024
<a href="#">Keys Montessori School Inc</a>	PA	\$190,969	President	\$46,937	<b>\$50,256</b>	2023
<a href="#">The Big Barn Preschool</a>	IL	\$205,060	President	\$9,965	<b>\$10,217</b>	2024
<a href="#">Silverspot Nursery School</a>	CA	\$205,277	Teacher/director	\$79,177	<b>\$73,408</b>	2023
<a href="#">Midsouth Montessori Center</a>	TN	\$205,520	Executive Director	\$69,500	<b>\$74,224</b>	2025
<a href="#">Sunshine School Inc</a>	MA	\$205,523	President	\$56,920	<b>\$51,968</b>	2025
<a href="#">Foundation For The Liveliness</a>	KY	\$188,459	President And Director Of	\$42,875	<b>\$48,039</b>	2024
<a href="#">Montessori Center Of Pearl Harbor</a>	HI	\$188,250	Director/teacher Rep.	\$73,350	<b>\$68,487</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Little Scholars Academy</a>	GA	\$207,501	Executive Dir.	\$42,350	<b>\$44,408</b>	2024
<a href="#">Buttons &amp; Bows Nursery School Inc</a>	IL	\$207,947	President/teach	\$33,813	<b>\$33,774</b>	2025
<a href="#">Farmstead Preschool</a>	IA	\$208,525	Ddirector	\$42,212	<b>\$48,202</b>	2024
<a href="#">Palm Tree Academy</a>	TX	\$185,863	School Principal	\$25,832	<b>\$26,948</b>	2024
<a href="#">Tiny Tots Learning Center</a>	NY	\$209,688	Trustee	\$37,283	<b>\$35,135</b>	2024
<a href="#">Kaleidoscope Montessori Inc</a>	GA	\$209,957	Director	\$69,625	<b>\$71,127</b>	2025
<a href="#">Willson Preschool Inc</a>	MT	\$210,188	Executive Dir.	\$34,768	<b>\$38,078</b>	2025
<a href="#">Center Preschool Inc</a>	CT	\$184,473	Pres	\$127,361	<b>\$124,536</b>	2024
<a href="#">Canaan Development Foundation</a>	IL	\$211,246	Director	\$51,264	<b>\$52,560</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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	154 organizations. Compensation range \$2–\$149,725; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$197,571); for reference, expenses \$254,728 and assets \$41,492.
ROLE MATCH	Mrs Elka Popack, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 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	57 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	62 <sup>nd</sup>
Reportable pay only (column D), adjusted	59 <sup>th</sup>
All sources (D + E + F), adjusted	56 <sup>th</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 (Mrs Elka Popack) 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 154 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,760 is reasonable (approximately the 57<sup>th</sup> 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.