

Rockville Community Nursery School

Executive Director / CEO

EIN 520806468

MD · NTEE B21Z

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Kimberly Mahoney, Executive Director / CEO** (\$52,678) against **every comparable organization** that fit the selection criteria — **274** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **62nd** percentile of comparable organizations within the typical range

Benchmarked executive: Kimberly Mahoney — 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

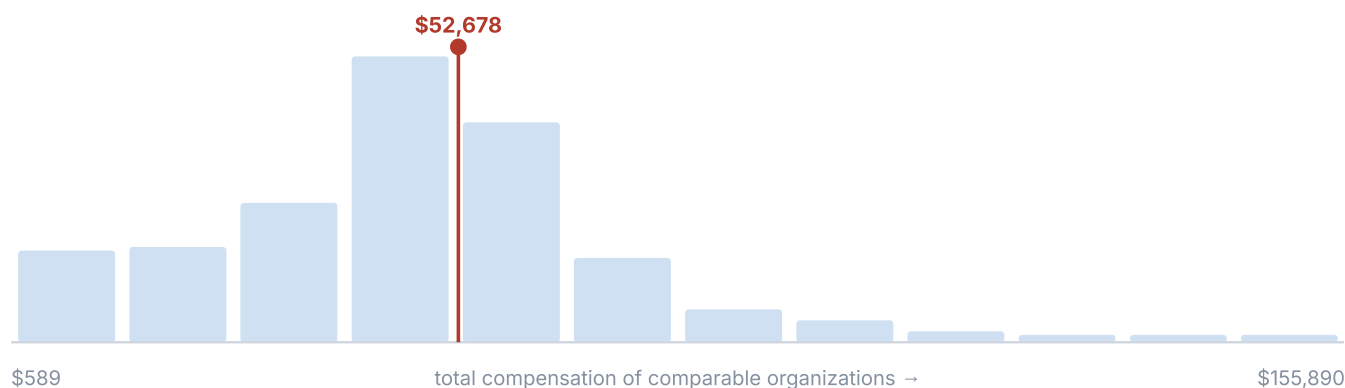
SECTOR Organizations sharing the subject's NTEE classification (B21Z).

BUDGET Total revenue between \$209,768 and \$469,630 — 0.67x to 1.50x the subject's \$313,087 (the band tightens as size grows).

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

274 organizations qualified on sector, size, and geography → **274** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$16,488

\$33,606

\$46,050

\$60,515

\$75,628

\$52,678



● 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 MD 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
Pathways Preschool	NE	\$312,448	President	\$29,500	\$32,965	2024
Happy Days Learning Center Inc	MN	\$312,408	Director	\$32,632	\$33,500	2024
Puget Sound Christian School	WA	\$314,981	President	\$5,019	\$4,548	2025
Pompton Plains Preschool Parents Association	NJ	\$315,122	Director	\$63,439	\$58,846	2024
Mtv Inc	MD	\$315,504	President	\$8,300	\$8,300	2023
Village Early Learning Center	VT	\$309,521	Former Program Director	\$30,240	\$30,807	2025
Childrens Genesis Inc	TX	\$316,975	President	\$40,014	\$41,585	2024
Susan Phillips Day School	CA	\$308,750	Chairman	\$140,500	\$122,797	2025
Lord Of Life Christian Preschool	OH	\$318,105	Education Director	\$41,886	\$47,453	2023
The Learning Nest Cincinnati	OH	\$318,257	Director President	\$35,000	\$38,514	2024
Harmony Day School	KY	\$307,571	Vice President	\$47,714	\$51,885	2025
Love And Learn Preschool Inc	NJ	\$318,739	Director	\$38,896	\$36,080	2024
Redwood Parents Nursery School	CA	\$306,383	Director	\$38,839	\$33,945	2025
Ashmont Nursery School Inc	MA	\$306,025	Executive Di	\$70,430	\$65,754	2024
The Children's Farm Inc	MN	\$320,352	President	\$13,200	\$13,202	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Prince Of Peace Pre School Inc	FL	\$305,490	Preschool Director	\$44,390	\$43,324	2024
Norwood Christian Preschool Inc	MA	\$304,996	President	\$49,701	\$45,205	2025
Morning Glory Enterprises	CA	\$321,433	Ceo Member At Large	\$75,604	\$67,826	2024
Hilltop Preschool Llc	VA	\$303,781	Preschool Director, Ex-officio Boar	\$30,263	\$31,255	2023
Azalea City Christian School Inc	AL	\$303,559	Director	\$22,585	\$25,349	2024
Peace Unlimited Corporation	NY	\$322,834	President/director	\$53,404	\$51,617	2023
Community Montessori School	OH	\$303,209	Board Member	\$1,148	\$1,263	2024
Peopleplace	ME	\$301,936	Executive Director	\$32,610	\$33,925	2024
Shining Mountains Montessori School	CO	\$301,669	Executive Di	\$6,288	\$6,449	2023
Trinity Preschool Inc	MN	\$324,730	Executive Dir.	\$74,000	\$74,009	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 MD 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 274 organizations. Compensation range \$589–\$155,890; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$313,087); for reference, expenses \$275,190 and assets \$252,783.

ROLE MATCH Kimberly Mahoney, reported title "*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 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	62 nd
Total compensation (D + F), as reported (no adjustments)	63 rd
Reportable pay only (column D), adjusted	62 nd
All sources (D + E + F), adjusted	61 st

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 (Kimberly Mahoney) 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 274 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$52,678 is reasonable (approximately the 62nd 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.