

Willow Oak Montessori Childrens House

Executive Director / CEO

EIN 561986129

NC · NTEE B99Z

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Susan Johnstone, Executive Director / CEO** (\$26,888) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **24th** percentile of comparable organizations below the typical range for comparable organizations

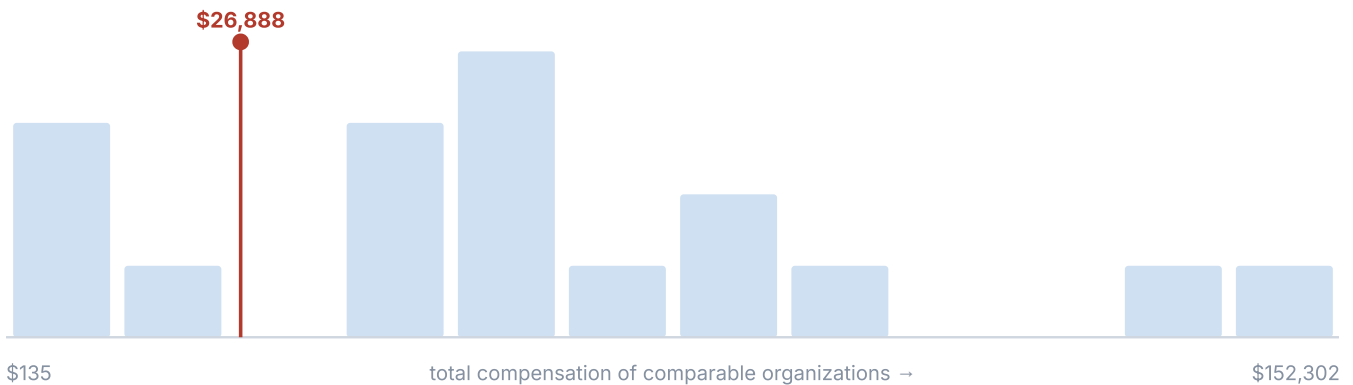
Benchmarked executive: Susan Johnstone — reported title "HEAD OF SCHOOL", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B99Z).
BUDGET	Total revenue between \$325,573 and \$728,896 — 0.67x to 1.50x the subject's \$485,931 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B99) + NC + budget 0.67–1.5x revenue.

17 organizations qualified on sector, size, and geography → **17** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,240	\$39,675	\$56,829	\$84,540	\$112,344	\$26,888
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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 NC 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
Communities In Schools	NC	\$459,583	Executive Dir.	\$58,102	\$59,818	2023
Uncw Research Foundation	NC	\$444,105	President	\$54,419	\$53,016	2025
Pupusas For Education	NC	\$437,399	Executive Dir.	\$2,760	\$2,760	2024
Open Way Learning	NC	\$554,064	Executive Director	\$73,004	\$73,004	2024
Muslim Power Building Project	NC	\$556,011	Executive Director	\$39,675	\$39,675	2024
Atlantic Indoor Association	NC	\$408,083	Colorguard C	\$1,500	\$1,461	2025
Student Action With Farmworkers	NC	\$586,422	Executive Director	\$62,282	\$62,282	2024
Bethel Enrichment Center Incorporated	NC	\$376,665	Vice President	\$135	\$135	2024
The Resiliency Collaborative Inc	NC	\$368,490	Executive Director Former	\$84,540	\$84,540	2024
Council Of Public Liberal Arts Colleges	NC	\$360,337	Executive Director	\$40,148	\$40,148	2024
Classical Scholars Inc	NC	\$347,341	Executive Director, Teacher	\$46,105	\$46,105	2024
Academy Of Legal Studies In Business	NC	\$342,452	Executive Secretary	\$22,914	\$23,591	2023
The St Sophia School	NC	\$330,637	Head Of School	\$58,333	\$56,829	2025
Leadership Triangle Inc	NC	\$671,261	Executive Director	\$136,024	\$132,518	2025
Libforall Foundation	NC	\$689,829	Chairman And Ceo	\$152,302	\$152,302	2024
Raleigh Nursery School Inc	NC	\$693,488	Executive Di	\$85,033	\$85,033	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Aspire Community Capital	NC	\$705,865	Ceo	\$96,058	\$98,895	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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	17 organizations. Compensation range \$135–\$152,302; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$485,931); for reference, expenses \$491,845 and assets \$199,847.
ROLE MATCH	Susan Johnstone, reported title <i>"HEAD OF SCHOOL"</i> , benchmarked as Executive Director / CEO. The title maps directly to this 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	1 peer 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	24 th
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	29 th
All sources (D + E + F), adjusted	76 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 (Susan Johnstone) 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 17 similarly situated organizations (Same NTEE sector (B99) + NC + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,888 is reasonable (approximately the 24th 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.