

Hancock Nursery School Inc

Executive Director / CEO

EIN 753060428

MA · NTEE B21

FY ending 2025-08-31

June 9, 2026

This analysis benchmarks the total compensation of **Cynthia Vitti, Executive Director / CEO** (\$57,753) against **every comparable organization** that fit the selection criteria — **20** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30th** percentile of comparable organizations within the typical range

Benchmarked executive: Cynthia Vitti — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B21).

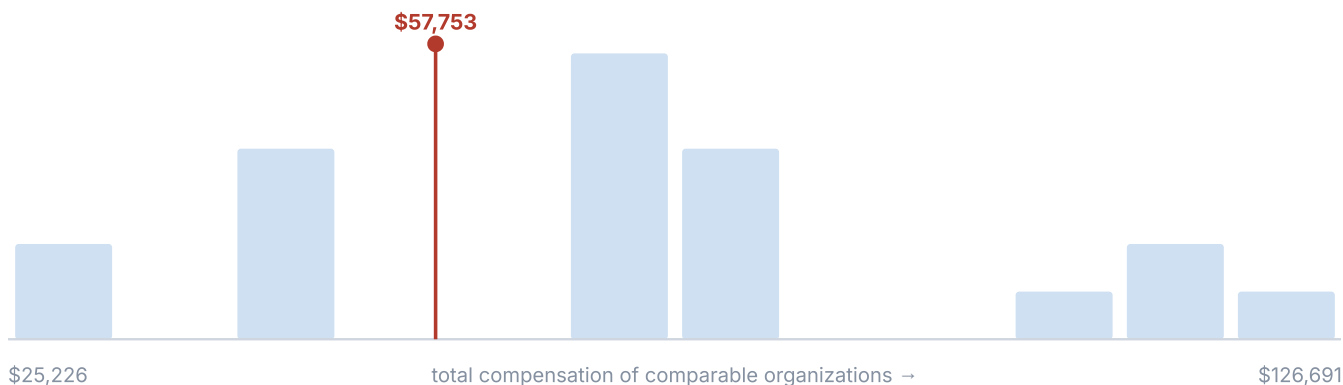
BUDGET Total revenue between \$249,700 and \$559,032 — 0.67x to 1.50x the subject's \$372,688 (the band tightens as size grows).

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

20 organizations qualified on sector, size, and geography

→ **20** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$43,769	\$49,954	\$73,223	\$81,990	\$110,659	\$57,753
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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 MA 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
Wilbraham Community Preschool	MA	\$380,140	President	\$65,958	\$67,703	2024
Fieldstone Early Learning	MA	\$382,370	President	\$70,012	\$70,012	2025
Parents Of Rockhill Inc	MA	\$384,487	Vice Princip	\$46,939	\$49,604	2023
Massachusetts Head Start Association Inc	MA	\$353,945	Executive Director	\$112,997	\$115,987	2024
Community Nursery School Of Wayland	MA	\$350,992	Registrar	\$44,998	\$44,998	2025
Harborlight Nursery School Inc	MA	\$350,619	Executive Director	\$73,000	\$74,931	2024
South Walpole Community Preschool Inc	MA	\$409,703	Executive Dir.	\$47,350	\$50,038	2023
Community Farm School Inc	MA	\$327,842	Clerk	\$24,576	\$25,226	2024
Ashmont Nursery School Inc	MA	\$306,025	Executive Di	\$70,430	\$72,293	2024
Norwood Christian Preschool Inc	MA	\$304,996	President	\$49,701	\$49,701	2025
Garden Nursery School Inc	MA	\$294,045	Director	\$77,142	\$81,522	2023
Acton Cooperative School Inc	MA	\$472,687	Director	\$73,841	\$78,033	2023
The Boston Children's School Inc	MA	\$483,622	President, Treasurer, Dir	\$123,425	\$126,691	2024
Carter Nursery School Inc	MA	\$258,376	School Director	\$63,900	\$67,528	2023
Zinnia Montessori School Inc	MA	\$496,936	President	\$109,630	\$109,630	2025
Neighborhood Cooperative Nursery School	MA	\$511,308	Executive Director	\$83,393	\$83,393	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Westwood Montessori School Inc	MA	\$526,393	President, T	\$110,067	\$110,067	2025
Norfolk Cooperative Primary Inc	MA	\$536,522	Teacher Rep	\$30,950	\$32,707	2023
Dandelion Parent Education Incorporated	MA	\$548,907	President	\$72,241	\$74,152	2024
Kings Wood Montessori School Inc	MA	\$556,811	Director	\$72,436	\$76,549	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA cost of living and 2025 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 MA 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 20 organizations. Compensation range \$25,226–\$126,691; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$372,688); for reference, expenses \$368,765 and assets \$544,226.

ROLE MATCH Cynthia Vitti, reported title *"EXECUTIVE DI"*, benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	30 th
Total compensation (D + F), as reported (no adjustments)	30 th
Reportable pay only (column D), adjusted	30 th

All sources (D + E + F), adjusted

30th

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 (Cynthia Vitti) 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 20 similarly situated organizations (Same NTEE sector (B21) + MA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$57,753 is reasonable (approximately the 30th 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.