

Northeast Iowa Montessori School

Executive Director / CEO

EIN 760762689

IA · NTEE B21

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Rachael Buresh, Executive Director / CEO** (\$36,980) against **every comparable organization** that fit the selection criteria — **230** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **45th** percentile of comparable organizations within the typical range

Benchmarked executive: Rachael Buresh — reported title “HEAD OF SCHO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

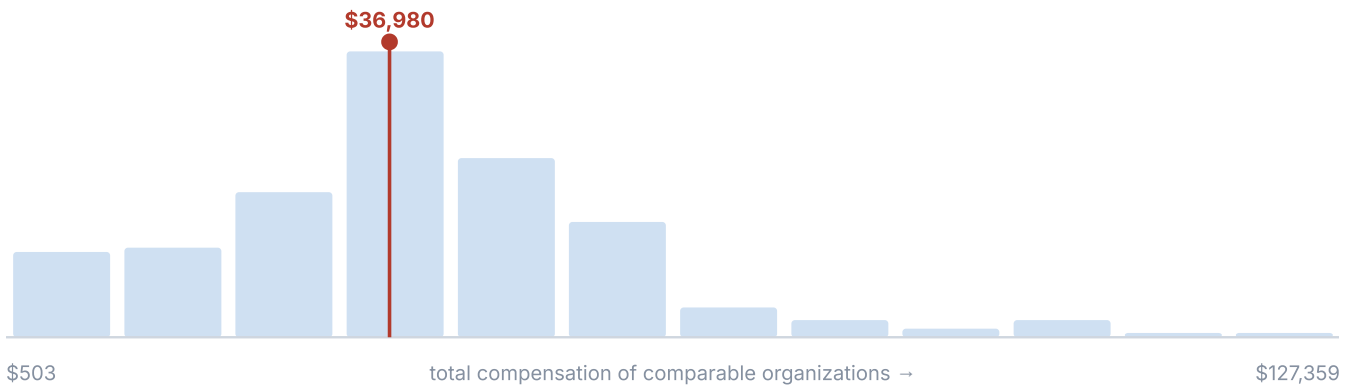
SECTOR Organizations sharing the subject's NTEE classification (B21).

BUDGET Total revenue between \$166,724 and \$373,263 — 0.67x to 1.50x the subject's \$248,842 (the band tightens as size grows).

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

230 organizations qualified on sector, size, and geography → **230** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,889	\$28,256	\$38,554	\$49,719	\$61,048	\$36,980
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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 IA 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
Sheldonville Community Center Inc	MA	\$248,086	Exec Director	\$47,132	\$37,572	2024
California Kindergarten Association	CA	\$247,867	President	\$8,200	\$6,467	2023
Wee Love Preschool	CO	\$247,410	Executive Di	\$83,516	\$69,209	2025
One Step Ministries	VA	\$247,383	President	\$24,930	\$21,984	2023
Little Shepherds Day Care	KY	\$246,887	Director	\$40,996	\$39,072	2024
Early Learning Center At Richard Winn	SC	\$251,325	Elc Director	\$30,000	\$27,048	2025
Hopmeadow Nursery School Inc	CT	\$246,117	Director	\$45,490	\$36,861	2025
Childrens House Preschool Inc	CO	\$245,629	Executive Director	\$80,335	\$66,573	2025
Passion Preschool Educational Childcare	AZ	\$252,201	Preschool Dir From 3-2024 To 8-2024	\$39,759	\$33,920	2024
Valley Drive Preschool Inc	VA	\$252,977	Director	\$26,736	\$23,577	2023
Miss Ellies Education Center Inc	PA	\$244,518	President	\$60,000	\$53,079	2024
Hilltop Nursery School Of Costa Mesa	CA	\$253,479	Director	\$37,840	\$28,985	2024
Learning Tree Christian School	WY	\$253,768	School Director	\$40,277	\$38,259	2024
Bayard Tiger Cub Childcare Center	NE	\$243,680	Treasurer	\$2,673	\$2,626	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Fullerton Community Nursery School	CA	\$243,626	Director	\$36,365	\$27,856	2024
Great And Small Inc	CA	\$254,066	Director	\$17,500	\$13,801	2023
Purple Moose Enrichment Preschool Inc	IL	\$254,290	President	\$97,485	\$85,018	2024
Family Cooperative Preschool Inc	MA	\$243,159	School Direc	\$47,507	\$37,870	2024
A Childs Heart Inc	CA	\$241,531	Preschool Director	\$60,000	\$45,961	2024
Faith Services	RI	\$241,105	Director	\$30,967	\$26,341	2024
Casa Dei Bambini Montessori School	OR	\$256,929	Academic Direct	\$68,761	\$55,186	2025
Minneapolis Nature Preschool	MN	\$257,058	Director	\$39,524	\$34,645	2024
Community Nursery School Of Wilton Inc	CT	\$240,181	Director	\$43,450	\$35,208	2025
Carter Nursery School Inc	MA	\$258,376	School Director	\$63,900	\$52,443	2023
Lynn Oaks School Inc	LA	\$238,918	Principal	\$7,223	\$6,874	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA 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 IA 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 **230** organizations. Compensation range \$503–\$127,359; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$248,842); for reference, expenses \$331,784 and assets \$516,146.
ROLE MATCH	Rachael Buresh, reported title "HEAD OF SCHO", 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	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	45 th
Total compensation (D + F), as reported (no adjustments)	33 rd
Reportable pay only (column D), adjusted	47 th
All sources (D + E + F), adjusted	44 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 (Rachael Buresh) 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 230 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,980 is reasonable (approximately the 45th 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.