

Lolo Preschool And Childcare

Executive Director / CEO

EIN 810393285
 MT · NTEE P33Z
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Gina Morton, Executive Director / CEO** (\$50,200) against **every comparable organization** that fit the selection criteria — **276** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **63rd** percentile of comparable organizations within the typical range

Benchmarked executive: Gina Morton — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33Z).
BUDGET	Total revenue between \$212,611 and \$475,995 — 0.67x to 1.50x the subject's \$317,330 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

276 organizations qualified on sector, size, and geography → **276** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,817	\$28,328	\$44,147	\$57,566	\$70,439	\$50,200
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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 MT 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
Lakota Child Care Center	ND	\$316,700	Director	\$42,756	\$43,528	2024
Douglas Braxton Inc	FL	\$316,688	Executive Director	\$47,334	\$41,251	2024
Nauvoo Discovery Inc	IL	\$318,007	Trustee	\$50,000	\$46,949	2023
Smiles Childcare	CA	\$315,687	Ceo	\$14,000	\$11,547	2023
The Phyllis Wheatley Rise To Read Campaign Inc	FL	\$315,451	Chairwoman & Ceo	\$38,730	\$33,753	2024
Hyde County Child Development	SD	\$314,742	President	\$701	\$718	2024
Sargent Childcare Association	CO	\$314,695	Director	\$52,440	\$46,648	2024
Roots And Wings Kids Inc	NY	\$313,070	Director	\$78,000	\$65,387	2024
Youth Organizations United To Rise	DC	\$311,988	Executive Director Not Indepe	\$49,247	\$41,275	2023
Learning Tree Development Center	MS	\$322,909	Director	\$26,400	\$28,083	2023
Ls&s Preschool	TX	\$310,898	President	\$54,724	\$49,474	2025
Westonka School Age Kids Core Inc	MN	\$310,685	Director	\$49,820	\$45,668	2024
Dc Family Child Care Association	DC	\$309,152	President	\$60,000	\$50,287	2023
Shirayuri Youchien	CA	\$325,515	President	\$38,400	\$30,761	2024
Crawida Regional Child Care	IA	\$325,978	Center Direc	\$50,000	\$50,788	2024
Fall Creek School Age Program	NY	\$308,675	Program Director	\$38,073	\$31,916	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
St Mary Coptic Community Center	PA	\$308,572	President	\$13,500	\$12,489	2024
Pee Wee Angels Christian Learning Center	AL	\$307,630	Executive Director	\$65,400	\$65,545	2024
All Belong To Christ Daycare &	NE	\$307,350	Daycare Dire	\$57,558	\$57,431	2024
Cane Child Development Center	RI	\$327,937	Director	\$57,637	\$51,271	2024
Porter Group Inc	AL	\$327,956	President	\$3,000	\$3,007	2024
Blackshear Presbyterian Child Care Inc	GA	\$328,062	Ceo	\$64,608	\$60,265	2024
Mary Elizabeth Day Care Center	IA	\$328,826	Executive Director	\$52,000	\$52,820	2024
Honeybear Daycare Center Inc	MT	\$305,218	President	\$103,277	\$100,615	2025
A Shining Stars Early Learning Center	FL	\$329,528	Secretary	\$29,000	\$25,273	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MT 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 MT 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 **276** organizations. Compensation range \$239–\$354,752; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$317,330); for reference, expenses \$329,848 and assets \$63,718.

ROLE MATCH	Gina Morton, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	63 rd
Total compensation (D + F), as reported (no adjustments)	58 th
Reportable pay only (column D), adjusted	64 th
All sources (D + E + F), adjusted	62 nd

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 (Gina Morton) 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 276 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,200 is reasonable (approximately the 63rd 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.