

Old School Of South Burlington Inc

Executive Director / CEO

EIN 863849296

VT · NTEE P33

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Brandon Diaz, Executive Director / CEO** (\$65,976) against **every comparable organization** that fit the selection criteria — **299** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82nd** percentile of comparable organizations within the typical range

Benchmarked executive: Brandon Diaz — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

| | |
|-----------|---|
| SECTOR | Organizations sharing the subject's NTEE classification (P33). |
| BUDGET | Total revenue between \$235,956 and \$528,261 — 0.67x to 1.50x the subject's \$352,174 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue. |

299 organizations qualified on sector, size, and geography → **299** within the band form the benchmarked peer set.

Distribution of comparable compensation



| | | | | | |
|----------|----------|----------|----------|----------|----------|
| \$12,961 | \$30,628 | \$48,811 | \$61,052 | \$76,475 | \$65,976 |
|----------|----------|----------|----------|----------|----------|

| | | | | | |
|------|------|--------|------|------|-----------------|
| 10TH | 25TH | MEDIAN | 75TH | 90TH | THIS ORG · 82ND |
|------|------|--------|------|------|-----------------|



● 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 VT 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 |
|--|-------|-----------|---------------------------------------|-----------------|-----------------|------|
| Mba Foundation | MS | \$352,245 | President | \$25,759 | \$28,503 | 2023 |
| Children's Center Of New Paltz Inc | NY | \$351,548 | Director | \$35,899 | \$32,229 | 2023 |
| Elkader Childcare And Learning Center | IA | \$353,375 | Executive Director | \$52,538 | \$57,153 | 2023 |
| Noah's Ark Day Care Center Of Port Jefferson | NY | \$348,997 | Executive Director | \$59,000 | \$50,122 | 2025 |
| Little Precious Steps | TX | \$355,931 | Executive Dir. | \$60,428 | \$58,332 | 2024 |
| Sandys Day Care Inc | AR | \$356,507 | President | \$46,808 | \$52,273 | 2023 |
| Neighborhood Kidz Club | TX | \$346,964 | Executive Director | \$59,520 | \$59,153 | 2023 |
| Calvary Childcare Center | CA | \$358,065 | Executive Director | \$68,188 | \$58,499 | 2023 |
| Pooh's Corner Inc | NY | \$358,188 | Director | \$83,538 | \$74,998 | 2023 |
| Pace After School Program | PA | \$345,680 | Director | \$42,981 | \$41,363 | 2024 |
| Barrio Station | CA | \$358,745 | Executive Di | \$97,920 | \$81,596 | 2024 |
| Tanque Verde Extended Care Program | AZ | \$358,851 | Ed | \$76,451 | \$69,124 | 2025 |
| Silverton Family Learning Center Inc | CO | \$345,259 | Executive Dir. | \$43,788 | \$41,715 | 2023 |
| Willow Blossom Learning Center Inc | MA | \$360,434 | Center Director | \$70,820 | \$59,830 | 2025 |
| Mums - The Kitty Hupman Weekday School | NC | \$360,729 | Director (Non-voting Member Of Board) | \$41,223 | \$41,104 | 2024 |
| Little Turtles Playhouse Inc | WI | \$343,249 | Center Director | \$42,890 | \$44,502 | 2023 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|---|-------|-----------|--------------------|-----------------|-----------------|------|
| Valley Child Development Center Inc | IN | \$343,231 | Executive Director | \$44,449 | \$45,234 | 2024 |
| Usa Early Child Care Center Inc | MI | \$361,251 | Director | \$50,000 | \$51,274 | 2023 |
| Magic Mountain Childrens Center Inc | VT | \$342,037 | Executive Director | \$78,051 | \$73,858 | 2025 |
| Faulkton Area Out Of School Program | SD | \$341,372 | Program Director | \$26,393 | \$28,109 | 2024 |
| The Children's Center | MT | \$341,242 | Executive Di | \$21,646 | \$23,182 | 2023 |
| Childrens Christian Learning Center Inc | IL | \$340,923 | Center Director | \$40,141 | \$39,207 | 2023 |
| Big Top Education Centerinc | KS | \$363,432 | Childcare Di | \$50,695 | \$52,852 | 2024 |
| Threshold Montessori School | TN | \$363,613 | Executive Director | \$85,800 | \$87,032 | 2024 |
| Sandite Child Development Center Inc | OK | \$363,871 | Director | \$59,486 | \$63,210 | 2024 |

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VT 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 VT 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 **299** organizations. Compensation range \$249–\$369,023; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$352,174); for reference, expenses \$334,925 and assets \$51,706.

| | |
|-----------------|--|
| ROLE MATCH | Brandon Diaz, reported title "EXECUTIVE DIRECTOR", 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 | 82 nd |
| Total compensation (D + F), as reported (no adjustments) | 77 th |
| Reportable pay only (column D), adjusted | 67 th |
| All sources (D + E + F), adjusted | 81 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 (Brandon Diaz) 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 299 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,976 is reasonable (approximately the 82nd 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.