

This analysis benchmarks the total compensation of **Joanne Downey, Executive Director / CEO** (\$51,829) against **every comparable organization** that fit the selection criteria — **258** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

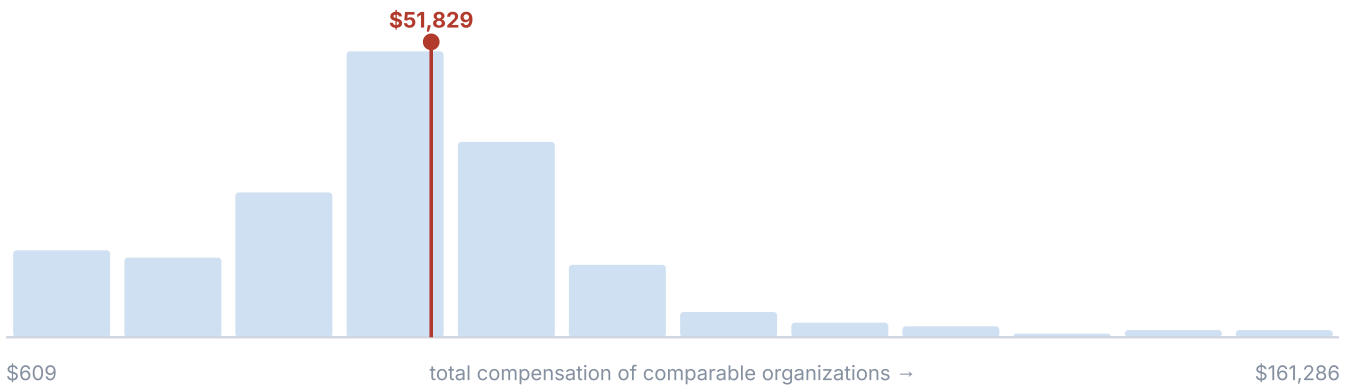
Benchmarked executive: Joanne Downey — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$189,618 and \$424,518 — 0.67x to 1.50x the subject's \$283,012 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

258 organizations qualified on sector, size, and geography → **258** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,806	\$35,104	\$46,877	\$60,943	\$75,266	\$51,829
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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 NY 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
Rockville Presbyterian Cooperative Nursery School	MD	\$282,742	Program Director	\$28,000	\$27,413	2025
Family Preschool Inc	NC	\$282,519	Director	\$25,946	\$29,668	2023
Marshall First Step Academy	IL	\$282,176	Executive Director	\$16,146	\$17,566	2023
Wee Care Children's Enrichment	NC	\$284,275	Executive Director	\$54,562	\$59,038	2025
Whittier Wildflowers Preschool Inc	MN	\$281,488	Board, Presc	\$59,622	\$63,325	2024
Big-little School	OR	\$281,462	Executive Director	\$39,007	\$38,937	2024
College Heights Kindergarten Inc	NM	\$281,245	President	\$21,154	\$24,456	2024
Kingdom Kids Christian Academy42693	MI	\$284,873	Director	\$42,844	\$50,946	2022
Baby Bees Childcare Center Inc	OR	\$280,249	Director	\$7,000	\$6,987	2024
Whitefish Community School	MT	\$280,200	Executive Di	\$56,336	\$63,593	2025
Oregon Preschool Inc	WI	\$286,714	Co-director/teacher	\$60,811	\$68,265	2024
Children's Center Of North Harford Inc	MD	\$279,270	Executive Director	\$59,941	\$60,236	2024
Spring Hill School Inc	VT	\$287,189	Program Director	\$60,499	\$67,388	2023
Discovering Mind Foundation	UT	\$287,636	President	\$41,422	\$44,396	2025
Lauderhill Community Child Care Cen	FL	\$277,908	Directortreasurer	\$18,900	\$22,092	2021

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Arkansas Head Start Association Inc	AR	\$277,364	Collaboration Director	\$82,063	\$102,081	2023
Trojan Learning Center Inc	SD	\$277,172	Business Director	\$26,336	\$32,165	2023
Natural Bridges	HI	\$288,879	President	\$127,200	\$119,258	2025
Maywood Cooperative Nursery School Inc	NJ	\$290,080	Treasurer Director	\$62,039	\$59,540	2024
Still Water Montessori School Inc	SC	\$275,930	President	\$36,200	\$40,594	2024
Growing Patch Childcare Learning	IN	\$290,741	President	\$46,523	\$52,736	2024
Attala Corporate Child Development Center Consortium	MS	\$291,028	Director, Administrator	\$43,766	\$51,045	2025
Valley Preschool	MN	\$291,374	Director	\$57,402	\$59,397	2025
Dayton Montessori Society Inc	OH	\$291,552	Board Member	\$34,000	\$39,852	2023
Eastern Shore Montessori School	AL	\$291,553	Board Presid	\$2,000	\$2,391	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 258 organizations. Compensation range \$609–\$161,286; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$283,012); for reference, expenses \$239,786 and assets \$99,323.

ROLE MATCH	Joanne Downey, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	60 th
Total compensation (D + F), as reported (no adjustments)	64 th
Reportable pay only (column D), adjusted	62 nd
All sources (D + E + F), adjusted	59 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 (Joanne Downey) 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 258 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$51,829 is reasonable (approximately the 60th 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.