

Shining Mountains Montessori School

Executive Director / CEO

EIN 872255699

CO · NTEE B21

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Katie Tilt, Executive Director / CEO** (\$6,288) against **every comparable organization** that fit the selection criteria — **272** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 4th percentile of comparable organizations

below the typical range for comparable organizations

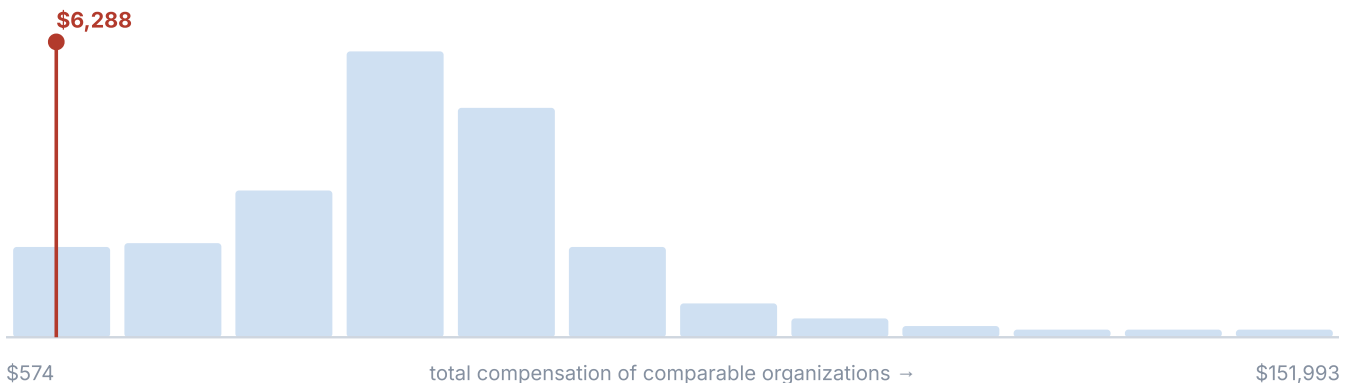
Benchmarked executive: Katie Tilt — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$202,118 and \$452,503 — 0.67x to 1.50x the subject's \$301,669 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

272 organizations qualified on sector, size, and geography → **272** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,576	\$33,009	\$45,015	\$59,167	\$72,281	\$6,288
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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 CO 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
Peopleplace	ME	\$301,936	Executive Director	\$32,610	\$33,077	2024
El Buen Pastor Early Childhood Development Center	TX	\$301,143	Executive Director	\$43,890	\$45,786	2023
Centralia Marys House Ltd	IL	\$301,079	Director & President	\$560	\$574	2023
Community Montessori School	OH	\$303,209	Board Member	\$1,148	\$1,232	2024
Lithuanian Montessori Society Of America	IL	\$300,032	Director	\$62,000	\$63,567	2023
Azalea City Christian School Inc	AL	\$303,559	Director	\$22,585	\$24,716	2024
Childrenz Center	IL	\$299,624	President	\$41,100	\$42,139	2023
Hilltop Preschool Llc	VA	\$303,781	Preschool Director, Ex-officio Boar	\$30,263	\$30,473	2023
Albuquerque Preschool Cooperative	NM	\$299,544	Executive Di	\$58,614	\$63,860	2024
Aauw Nursery School	IL	\$298,990	Executive Director	\$41,874	\$41,701	2024
Norwood Christian Preschool Inc	MA	\$304,996	President	\$49,701	\$44,075	2025
Prince Of Peace Pre School Inc	FL	\$305,490	Preschool Director	\$44,390	\$42,241	2024
Ashmont Nursery School Inc	MA	\$306,025	Executive Di	\$70,430	\$64,110	2024
Redwood Parents Nursery School	CA	\$306,383	Director	\$38,839	\$33,096	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Angel Hearts Childcare Ministry 2 Inc	IN	\$296,133	Director	\$16,500	\$18,146	2023
Harmony Day School	KY	\$307,571	Vice President	\$47,714	\$50,588	2025
Escuela Comunitaria Del Bronxbronx	NY	\$295,088	Head Of School	\$158,880	\$145,430	2024
Key West Preschool Co-operative Inc	FL	\$294,788	Director	\$49,193	\$46,813	2024
Susan Phillips Day School	CA	\$308,750	Chairman	\$140,500	\$119,727	2025
Quarry Hill School Inc	VT	\$294,066	Director	\$47,047	\$49,385	2023
Garden Nursery School Inc	MA	\$294,045	Director	\$77,142	\$72,294	2023
Greenbelt Nursery School Inc	MD	\$293,981	Teacherdirector	\$67,914	\$62,658	2025
Village Early Learning Center	VT	\$309,521	Former Program Director	\$30,240	\$30,037	2025
Roots Forest School Inc	ID	\$293,434	Director	\$18,019	\$19,417	2024
My First School	NY	\$293,033	Director	\$60,000	\$56,543	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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 272 organizations. Compensation range \$574–\$151,993; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$301,669); for reference, expenses \$226,076 and assets \$117,588.

ROLE MATCH	Katie Tilt, reported title " <i>EXECUTIVE DI</i> ", 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	9 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	4 th
Total compensation (D + F), as reported (no adjustments)	4 th
Reportable pay only (column D), adjusted	4 th
All sources (D + E + F), adjusted	4 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 (Katie Tilt) 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 10, 2026, comparing compensation against 272 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$6,288 is reasonable (approximately the 4th 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 10, 2026.