

Cottage Nursery School

Executive Director / CEO

EIN 952873094

CA · NTEE B21Z

FY ending 2024-07-31

June 10, 2026

This analysis benchmarks the total compensation of **Jocelyn Robertson, Executive Director / CEO** (\$73,077) against **every comparable organization** that fit the selection criteria — **48** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **40th** percentile of comparable organizations within the typical range

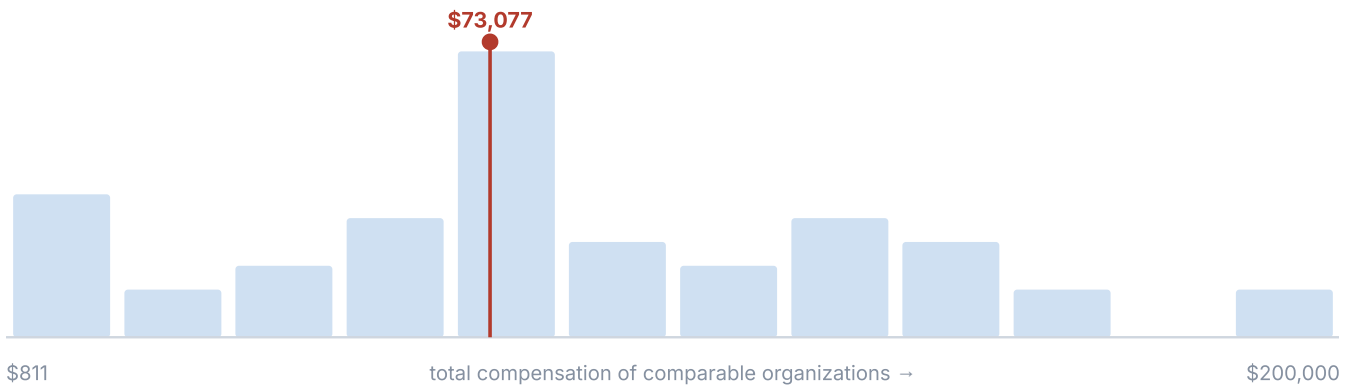
Benchmarked executive: Jocelyn Robertson — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

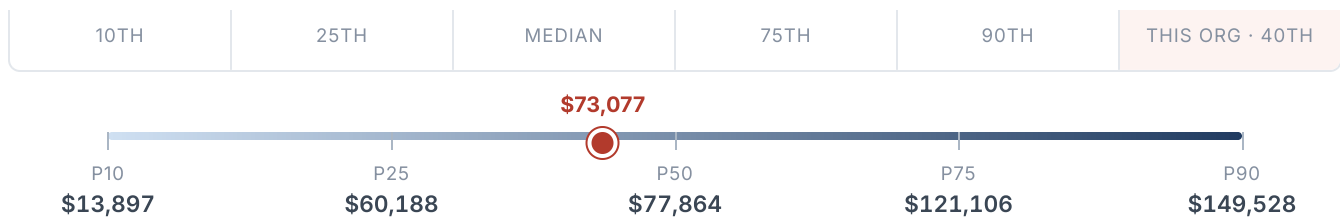
SECTOR	Organizations sharing the subject's NTEE classification (B21Z).
BUDGET	Total revenue between \$317,293 and \$710,359 — 0.67x to 1.50x the subject's \$473,573 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21) + CA + budget 0.67–1.5x revenue.

48 organizations qualified on sector, size, and geography → **48** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,897	\$60,188	\$77,864	\$121,106	\$149,528	\$73,077
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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 CA 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
Umc Preschool Burlingame	CA	\$487,837	President	\$6,148	\$5,990	2025
Playmates Inc	CA	\$487,861	Executive Dir.	\$80,360	\$78,289	2025
Maria Montessori Sch Of The Golden Gate	CA	\$489,042	President & Ceo	\$76,000	\$74,041	2025
Sunflower Montessori School	CA	\$490,018	Vice President	\$67,692	\$65,947	2025
Gateway Preschool Academy	CA	\$493,215	Director	\$54,276	\$54,276	2024
Kensington Nursery School Incorporated	CA	\$494,144	School Director	\$48,587	\$47,335	2025
Sausalito Nursery School	CA	\$495,668	Director	\$83,000	\$83,000	2024
Abc Angels Preschool	CA	\$442,362	President	\$8,400	\$8,400	2024
Zaca Center Preschool	CA	\$506,869	Executive Dir.	\$83,825	\$83,825	2024
Elite Kids Academy	CA	\$440,260	President & Ceo	\$26,400	\$26,400	2024
St Pauls Cooperative Nursery School	CA	\$511,273	School Director	\$124,359	\$121,153	2025
Russian Hill School	CA	\$532,315	Pres./director	\$811	\$811	2024
The Kids Co-op Inc	CA	\$414,819	Executive Dir.	\$79,875	\$79,875	2024
Discovery Montessori	CA	\$413,675	Executive Di	\$70,920	\$69,092	2025
First Congregational Nursery School	CA	\$534,355	Executive Director	\$98,483	\$101,392	2023
Alta Plaza Preschool Inc	CA	\$536,723	Executive Dir.	\$121,749	\$121,749	2024
Little Childrens Developmental Center	CA	\$554,630	Executive Dir.	\$130,000	\$130,000	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Santa Ynez Valley Outreach Center	CA	\$391,350	Director	\$14,080	\$14,496	2023
The Forager School	CA	\$557,659	Executive Dir.	\$67,162	\$65,431	2025
Valley Parent Preschool	CA	\$381,198	Director	\$64,700	\$63,032	2025
The Playplace Elc	CA	\$376,758	President	\$12,500	\$12,500	2024
Empathy In Nature Project Inc	CA	\$376,076	President	\$150,000	\$150,000	2024
Butterflies Academy	CA	\$572,145	Ceo And Cfo	\$200,000	\$200,000	2024
Broadway Childrens School Of	CA	\$374,497	Director	\$62,158	\$62,158	2024
Little Mountain Preschool	CA	\$572,846	Ceodirector	\$121,090	\$121,090	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 48 organizations. Compensation range \$811–\$200,000; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$473,573); for reference, expenses \$447,304 and assets \$577,093.

ROLE MATCH Jocelyn Robertson, reported title "*Executive Director*", benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	40th

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	42 nd
All sources (D + E + F), adjusted	40 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 (Jocelyn Robertson) 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 48 similarly situated organizations (Same NTEE sector (B21) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$73,077 is reasonable (approximately the 40th 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.