

Mckeen Street Learning Center

Executive Director / CEO

EIN 010503294
 ME · NTEE B21Z
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **James J Ruth, Executive Director / CEO** (\$78,321) against **every comparable organization** that fit the selection criteria — **302** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **90th** percentile of comparable organizations within the typical range

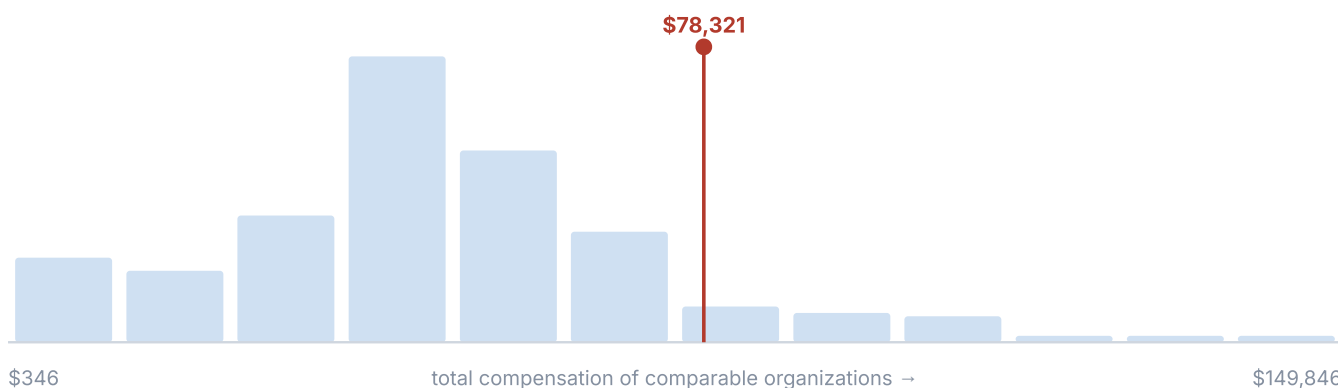
Benchmarked executive: James J Ruth — reported title “PRESIDENT/DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (B21Z).
- BUDGET** Total revenue between \$240,802 and \$539,110 — 0.67x to 1.50x the subject's \$359,407 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

302 organizations qualified on sector, size, and geography → **302** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,090	\$34,688	\$47,225	\$61,031	\$77,871	\$78,321
----------	----------	----------	----------	----------	----------



● 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 ME 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
Montessori In The Woods Inc	PA	\$359,904	Executive Director	\$50,000	\$51,266	2023
Haytown Road Nursery School	NJ	\$358,488	School Director	\$47,016	\$43,160	2023
Live Oak Preschool	CA	\$358,451	Executive Dir.	\$75,665	\$63,568	2025
Mia Bella Child Discovery Center Inc	FL	\$360,462	Director And President	\$27,346	\$25,655	2024
Fuzzy Bear Ministry Preschool & Day	IN	\$360,690	Office Manag	\$30,671	\$33,255	2023
Glenridge Nursery School	CA	\$361,159	Program Dir	\$149,326	\$128,770	2024
Spring Hill Center	NH	\$357,304	Program Director	\$49,527	\$45,670	2024
Bee Loved Preschool A Preschool Of Bcumc	TX	\$355,942	Bee Loved Director	\$53,125	\$51,703	2025
Asbury Preschool	NC	\$363,456	Director	\$18,400	\$18,497	2025
Centro De Educacion Integral Soles Del Jardin Inc	PR	\$363,804	Director	\$2,400	\$2,338	2025
Colebrook Community Child Care	NH	\$354,795	Executive Director	\$60,702	\$55,975	2024
Early Foundations Inc	PA	\$354,551	President	\$15,261	\$15,648	2023
Touch Heart Center For Development Inc	VA	\$354,268	Director	\$21,500	\$20,731	2024
The Way Enterprises Inc	CA	\$354,246	Ceo	\$46,000	\$38,645	2025
Massachusetts Head Start Association Inc	MA	\$353,945	Executive Director	\$112,997	\$101,405	2024
Tauxemont Cooperative Preschool Inc	VA	\$365,352	Director/teacher	\$61,933	\$61,483	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Childrens Center Inc	CT	\$365,688	President, Director	\$61,669	\$57,744	2024
Christ Our Savior Academy Inc	TN	\$366,200	Director	\$63,430	\$68,552	2023
Jens Infants And Toddlers Inc	LA	\$352,583	President	\$35,630	\$39,181	2024
The Childrens Institute At Jericho Inc	VT	\$366,602	Director	\$67,332	\$67,681	2024
Little Sprouts Learning Center Inc	MN	\$352,085	Board Member	\$37,711	\$38,312	2023
Mancos Valley Dragonfly School	CO	\$351,958	Executive Dir.	\$40,800	\$39,070	2024
Meadows Place Preschool	TX	\$351,827	Executive Director	\$54,000	\$55,538	2023
Creative Beginning Child Care Center	NY	\$351,556	Executive Director	\$56,288	\$49,486	2025
Mendon Community Nursery School	NY	\$367,557	Executive Direc	\$23,939	\$21,046	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ME 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 ME 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 302 organizations. Compensation range \$346–\$149,846; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$359,407); for reference, expenses \$376,323 and assets \$107,463.

ROLE MATCH James J Ruth, reported title "*PRESIDENT/DIRECTOR*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable 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 14 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	90 th
Total compensation (D + F), as reported (no adjustments)	88 th
Reportable pay only (column D), adjusted	90 th
All sources (D + E + F), adjusted	90 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 (James J Ruth) 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 302 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$78,321 is reasonable (approximately the 90th 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.