

Early Learning New Hampshire

Executive Director / CEO

June 10, 2026

This analysis benchmarks the total compensation of **Jacquelyn Cowell, Executive Director / CEO** (\$92,700) against **every comparable organization** that fit the selection criteria — **24** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Jacquelyn Cowell — 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).

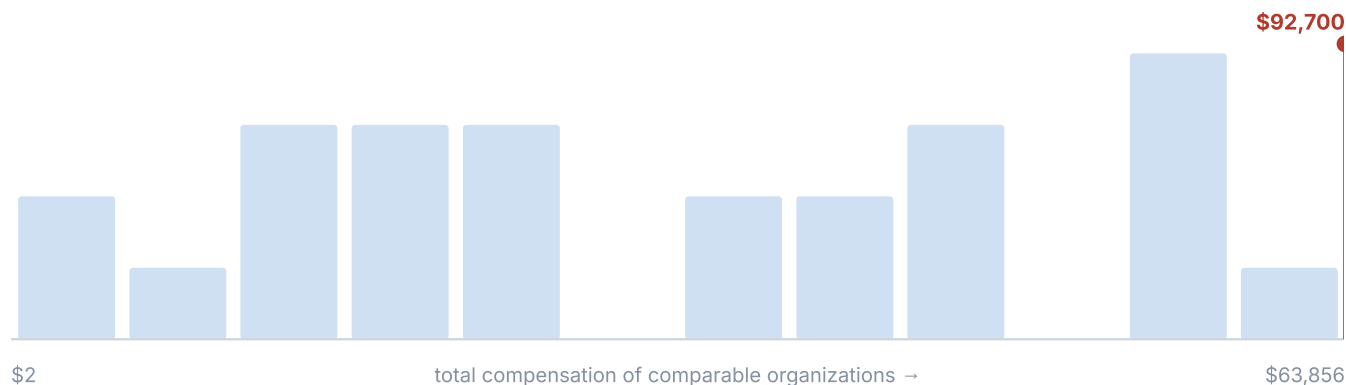
BUDGET Total revenue between \$73,009 and \$163,455 — 0.67x to 1.50x the subject's \$108,970 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

24 organizations qualified on sector, size, and geography

→ **24** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,956	\$16,587	\$29,454	\$45,311	\$55,312	\$92,700
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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 NH 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
Helping Hands Christian Pre-school	NY	\$108,655	Program Director	\$33,575	\$32,857	2023
Community Preschool Inc	OH	\$114,445	President	\$41,012	\$44,516	2025
Little Shepherd Preschool The	RI	\$118,895	Director	\$32,400	\$33,646	2023
Faith Academy Inc	FL	\$121,329	Director	\$11,850	\$11,710	2024
Latino Educational Achievement	NC	\$124,599	Executive Director	\$23,280	\$26,051	2023
International Association For Research On Service-learning And	LA	\$126,229	Administrative Director	\$53,547	\$63,856	2023
Perry Presbyterian Playschool Inc	GA	\$86,608	Director	\$14,582	\$15,424	2024
Fort Hunt Preschool Inc	VA	\$134,693	Preschool Director	\$55,633	\$56,505	2024
Arizona Nursery Assoc Foundation	AZ	\$137,182	Director	\$2	\$2	2024
Middleton Early Learning Center Inc	NJ	\$137,305	Director/teacher	\$58,307	\$53,350	2025
Fresh Start Child Care Academy Inc	DE	\$80,516	President	\$3,990	\$4,231	2023
American Friends Of Childrens Nursery	NJ	\$137,458	Vice President	\$56,000	\$54,149	2023
Los Angeles School Services	CA	\$76,486	Ceo / Director	\$51,000	\$47,694	2023
Faith Pre-school	OH	\$141,774	Director	\$37,128	\$42,588	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Dreamtree Preschool By Usbks	WA	\$74,388	Center Direc	\$21,940	\$20,663	2024
Creative Cooperative Nursery Inc	MI	\$73,665	Executive Di	\$22,805	\$25,492	2023
Footsteps Academy	PA	\$149,231	Director	\$23,362	\$24,507	2024
Amazing Scholar Academy Preschool	PA	\$150,206	Board Member-ex-officio, Non-voting	\$35,350	\$38,178	2023
The Remnant Academy Inc	TX	\$152,255	President	\$6,032	\$6,347	2024
Early Leader Child Care Ministries Inc	IN	\$152,455	President	\$15,800	\$18,045	2023
Dallas Cooperative Preschool	TX	\$156,560	President	\$14,942	\$15,722	2024
Positive Outlook Inc	LA	\$161,592	President	\$46,801	\$55,811	2023
Bethpage Nursery School	NY	\$162,256	Executive Director	\$41,469	\$39,418	2024
Centreville Preschool Inc	VA	\$162,726	Director	\$17,054	\$16,875	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NH 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 NH 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 24 organizations. Compensation range \$2–\$63,856; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$108,970); for reference, expenses \$510,130 and assets \$180,799. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Jacquelyn Cowell, reported title "*EXECUTIVE DI*", 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.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	100 th
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	100 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 (Jacquelyn Cowell) 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 24 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$92,700 is reasonable (approximately the 100th 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.