

# Miss Kates Pre K Inc

Executive Director / CEO

EIN 020745591  
 FL · NTEE B21  
 FY ending 2023-06-30  
 June 9, 2026

This analysis benchmarks the total compensation of **Kate Hart, Executive Director / CEO** (\$41,600) against **every comparable organization** that fit the selection criteria — **181** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **46<sup>th</sup>** percentile of comparable organizations within the typical range

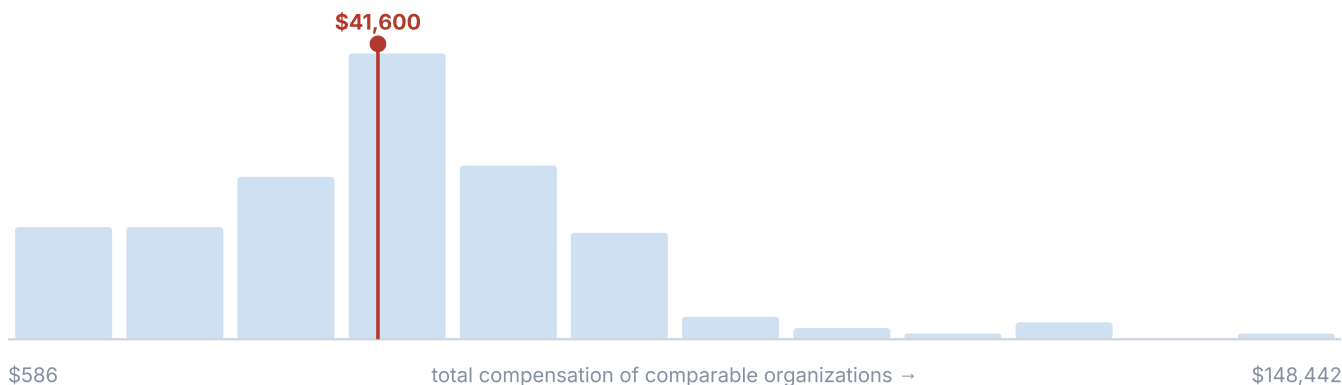
**Benchmarked executive:** Kate Hart — reported title “Managing Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$145,891 and \$326,623 — 0.67x to 1.50x the subject's \$217,749 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

**181** organizations qualified on sector, size, and geography → **181** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,176	\$30,253	\$43,102	\$56,316	\$67,500	<b>\$41,600</b>
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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 FL 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
<a href="#">Promiseland Preschool Inc</a>	AZ	\$217,865	President	\$60,800	<b>\$60,458</b>	2024
<a href="#">Ashcreek Parent Cooperative Playschool</a>	OR	\$217,973	Teacher	\$43,926	<b>\$42,177</b>	2024
<a href="#">Whitefish United Methodist Childrens Ce</a>	MT	\$217,376	Executive Dir.	\$50,529	<b>\$56,316</b>	2024
<a href="#">Arizona Head Start Association</a>	AZ	\$216,750	Executive Director	\$80,692	<b>\$82,608</b>	2023
<a href="#">The Neighborhood Playschool</a>	CO	\$215,847	Officer	\$55,000	<b>\$53,123</b>	2025
<a href="#">Hope Ridge Preschool Inc</a>	OH	\$220,348	Director	\$19,629	<b>\$20,941</b>	2025
<a href="#">Izabel Inc</a>	IL	\$220,388	President	\$23,190	<b>\$23,573</b>	2024
<a href="#">Scuola Italiana Di Portland</a>	OR	\$221,028	Board Member	\$2,592	<b>\$2,489</b>	2024
<a href="#">St Paul's Weekday Nursery School Inc</a>	MA	\$213,947	Nursery School Director	\$40,000	<b>\$36,207</b>	2025
<a href="#">Apple Tree Preschool Inc</a>	NY	\$213,673	Director Of The Preschool	\$33,930	<b>\$30,884</b>	2025
<a href="#">Easter Preschool</a>	MN	\$221,830	Program Director	\$49,885	<b>\$49,652</b>	2025
<a href="#">Woodside Nursery School</a>	NY	\$213,543	Trustee	\$19,800	<b>\$18,499</b>	2024
<a href="#">Eliot Chapel Nursery School</a>	MO	\$222,114	Exec Directo	\$50,009	<b>\$54,765</b>	2024
<a href="#">Sparkle Touch Learning Academy Inc</a>	IN	\$213,022	President/director	\$46,171	<b>\$51,830</b>	2023
<a href="#">Field Station Cooperative Incorporated</a>	IN	\$212,440	Executive Director	\$16,659	<b>\$18,701</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Learning Tree Nursery Inc</a>	NY	\$224,210	Co Director	\$5,460	<b>\$4,970</b>	2025
<a href="#">Canaan Development Foundation</a>	IL	\$211,246	Director	\$51,264	<b>\$52,109</b>	2024
<a href="#">Willson Preschool Inc</a>	MT	\$210,188	Executive Dir.	\$34,768	<b>\$37,751</b>	2025
<a href="#">International Education And</a>	CA	\$225,492	Director	\$25,668	<b>\$23,594</b>	2023
<a href="#">Kaleidoscope Montessori Inc</a>	GA	\$209,957	Director	\$69,625	<b>\$70,517</b>	2025
<a href="#">Tiny Tots Learning Center</a>	NY	\$209,688	Trustee	\$37,283	<b>\$34,833</b>	2024
<a href="#">Child's Play Inc</a>	RI	\$225,881	Toddler/nursery	\$48,043	<b>\$47,631</b>	2024
<a href="#">Highlands Pre Schools Assoc</a>	WA	\$226,241	Administrator And Treasurer	\$58,945	<b>\$56,177</b>	2023
<a href="#">Spring Knolls Cooperative Nursery School</a>	MD	\$226,329	Executive Dir.	\$47,410	<b>\$47,182</b>	2023
<a href="#">Community Partnership For Children</a>	NM	\$226,587	Executive Director	\$86,999	<b>\$99,606</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT **181** organizations. Compensation range \$586–\$148,442; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$217,749); for reference, expenses \$192,041 and assets \$100,504.

ROLE MATCH	Kate Hart, reported title " <i>Managing Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	46 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	49 <sup>th</sup>
Reportable pay only (column D), adjusted	48 <sup>th</sup>
All sources (D + E + F), adjusted	45 <sup>th</sup>

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 (Kate Hart) 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 181 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$41,600 is reasonable (approximately the 46<sup>th</sup> 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.