

Charlestown Early Learning Center Inc

Executive Director / CEO

EIN 050392654

RI · NTEE B22Z

FY ending 2023-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Margaret Kelley, Executive Director / CEO** (\$40,091) against **every comparable organization** that fit the selection criteria — **1979** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **46th** percentile of comparable organizations within the typical range

Benchmarked executive: Margaret Kelley — reported title “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 (B22Z).
BUDGET	Total revenue between \$134,229 and \$300,513 — 0.67x to 1.50x the subject's \$200,342 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

1,979 organizations qualified on sector, size, and geography → **1,979** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,831	\$21,484	\$43,107	\$65,426	\$92,309	\$40,091
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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 RI 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
Rappu Inc	VA	\$200,403	Executive Di	\$39,542	\$38,675	2024
Eg Prep Education Inc	NY	\$200,407	Executive Di	\$6,321	\$5,786	2024
Us Ort Operations Inc	NY	\$200,429	Board Member	\$1	\$1	2023
Trinity Day School Of Newtown Inc	CT	\$200,254	Director	\$47,840	\$45,436	2024
Seminary For The Third Millennium	FL	\$200,165	President	\$14,765	\$14,465	2023
Love We Dont See	CA	\$200,612	Ceo	\$47,294	\$40,302	2025
Ukrainian School Of Knowledge	OR	\$200,613	President	\$32,400	\$30,478	2024
Western Dairy Education & Research	MO	\$200,700	President	\$415,400	\$445,676	2024
City Of Fairfax Band Association Inc	VA	\$199,958	Managing Director	\$30,000	\$28,585	2025
Infinity Foundation	IL	\$200,734	Executive Di	\$25,600	\$25,495	2024
Norwood Cooperative Nursery School Inc	MA	\$200,772	Executive Director	\$50,164	\$45,663	2024
Bfb Foundation Inc	NC	\$199,887	Executive Director (Ended 5/2023)	\$18,750	\$20,205	2023
Community Pantry & Emerg Srvs Inc	NE	\$199,807	Director	\$9,000	\$10,095	2023
Educational Advisory Foundation Inc	GA	\$201,000	President	\$16,000	\$16,778	2023
Gpf Woodson Park Nmtc Inc	GA	\$201,061	Executive Director	\$18,151	\$18,487	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Changing Expectations Corp	TX	\$201,110	Founder And Ceo	\$113,206	\$114,709	2024
Masters Christian School	WA	\$201,153	Executive Director	\$32,971	\$29,902	2024
Strongsville Academy	OH	\$201,223	Board Member	\$1,125	\$1,243	2023
Pacific Coast University School Of Law	CA	\$201,229	Dean And President	\$139,210	\$121,766	2024
Jacquie Hirsch For All Foundation	NY	\$201,312	Treasurer	\$6,968	\$6,566	2023
Beginning Education And Readiness School	OH	\$199,351	Executive Director	\$60,760	\$65,189	2024
James Sprunt Foundation Inc	NC	\$201,356	Executive Director	\$24,103	\$25,973	2023
Faith Alive Christian Academy	VI	\$201,389	Teacher	\$27,288	\$27,288	2023
Advance	CA	\$199,291	Executive Dir.	\$39,000	\$34,113	2024
Spreading Hope Inc	MN	\$199,217	Secretary	\$17,667	\$17,228	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to RI 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 RI 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 1979 organizations. Compensation range \$1–\$445,676; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$200,342); for reference, expenses \$210,698 and assets \$98,635.

ROLE MATCH	Margaret Kelley, reported title " <i>Director</i> ", 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	248 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	65 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 th
Total compensation (D + F), as reported (no adjustments)	46 th
Reportable pay only (column D), adjusted	51 st
All sources (D + E + F), adjusted	39 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 (Margaret Kelley) 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 1979 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,091 is reasonable (approximately the 46th 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.