

Barrington Early Childhood Center

Executive Director / CEO

EIN 050416528
 RI · NTEE B21Z
 FY ending 2023-08-31
 June 9, 2026

This analysis benchmarks the total compensation of **Mary Dewitt, Executive Director / CEO** (\$42,518) against **every comparable organization** that fit the selection criteria — **316** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **29th** percentile of comparable organizations within the typical range

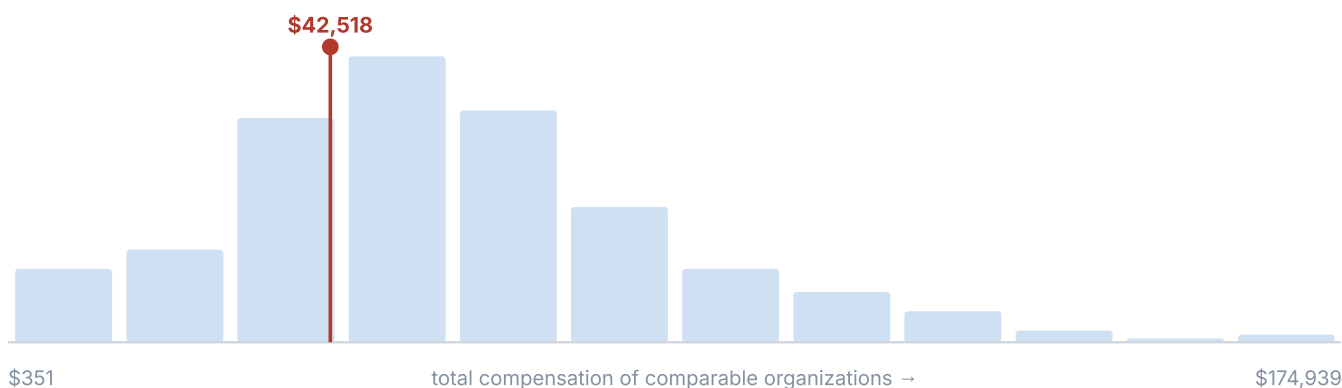
Benchmarked executive: Mary Dewitt — reported title “ADMINISTRATIVE DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (B21Z).
- BUDGET** Total revenue between \$307,599 and \$688,656 — 0.67x to 1.50x the subject's \$459,104 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

316 organizations qualified on sector, size, and geography → **316** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$24,447	\$40,077	\$55,326	\$74,055	\$98,903	\$42,518
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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
St Stephen Umc Preschool Inc	NC	\$459,638	President/director	\$44,305	\$45,177	2025
Montessori Community School Inc	GA	\$461,783	Ceo	\$12,000	\$12,223	2024
Family Learning Center Inc	NM	\$456,306	Executive Di	\$43,755	\$49,079	2023
Sowing Seeds Education Llc	NC	\$456,270	Ceo	\$33,740	\$35,314	2024
Sleepy Hollow Preschool Inc	VA	\$455,657	Director	\$45,581	\$45,898	2023
Montessori School Of New York	NY	\$463,366	Teacher/tte	\$54,000	\$49,429	2024
Little Cubz Learning Center Inc	FL	\$463,691	Ceo	\$43,700	\$41,585	2024
Pleasant Grove Academy	SC	\$463,791	Director	\$23,187	\$24,504	2024
Happy Tots Daycare Center Inc	AL	\$464,495	Owner	\$92,238	\$100,940	2024
Tucson Community School Inc	AZ	\$464,895	Executive Director	\$39,116	\$39,232	2023
Haloalaunuiakea Early Learning Center	HI	\$465,498	Executive Director	\$76,664	\$71,581	2023
Sonshine Patch Inc	CO	\$451,060	Director	\$56,729	\$55,101	2024
Right Step Inc	WI	\$470,704	Director	\$101,407	\$107,279	2024
Acton Cooperative School Inc	MA	\$472,687	Director	\$73,841	\$69,200	2023
Cottage Nursery School	CA	\$473,573	Executive Director	\$73,077	\$63,920	2024
Hope Montessori School - The Woodlands	TX	\$444,377	Director	\$1,920	\$1,946	2024
Spark Preschool	OH	\$444,348	Administrator	\$115,324	\$123,729	2024
Woodland Montessori School	WA	\$474,493	Executive Director	\$35,988	\$31,796	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Grapevine Christian School	TX	\$474,619	Preschool Director	\$56,698	\$57,451	2024
A Childs Garden Inc	OH	\$443,070	President	\$51,655	\$55,420	2024
Morningside Day Out	GA	\$475,549	Director	\$39,331	\$40,060	2024
Abc Angels Preschool	CA	\$442,362	President	\$8,400	\$7,347	2024
Beaver Brook Children's School Inc	VT	\$442,253	President	\$64,100	\$67,285	2023
Windham Cooperative Kindergarten Inc	NH	\$441,932	Director	\$29,042	\$27,164	2024
Elite Kids Academy	CA	\$440,260	President & Ceo	\$26,400	\$23,092	2024

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 316 organizations. Compensation range \$351–\$174,939; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$459,104); for reference, expenses \$411,811 and assets \$1,170,583.

ROLE MATCH Mary Dewitt, reported title *"ADMINISTRATIVE 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 3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 11 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	29 th
Total compensation (D + F), as reported (no adjustments)	27 th
Reportable pay only (column D), adjusted	30 th
All sources (D + E + F), adjusted	29 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 (Mary Dewitt) 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 316 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$42,518 is reasonable (approximately the 29th 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.