

Kiddie Korner Learning Center Inc

Executive Director / CEO

EIN 223119306

NJ · NTEE P33Z

FY ending 2024-07-31

June 9, 2026

This analysis benchmarks the total compensation of **Larhonda Lewis, Executive Director / CEO** (\$12,175) against **every comparable organization** that fit the selection criteria — **204** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **10th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Larhonda Lewis — 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

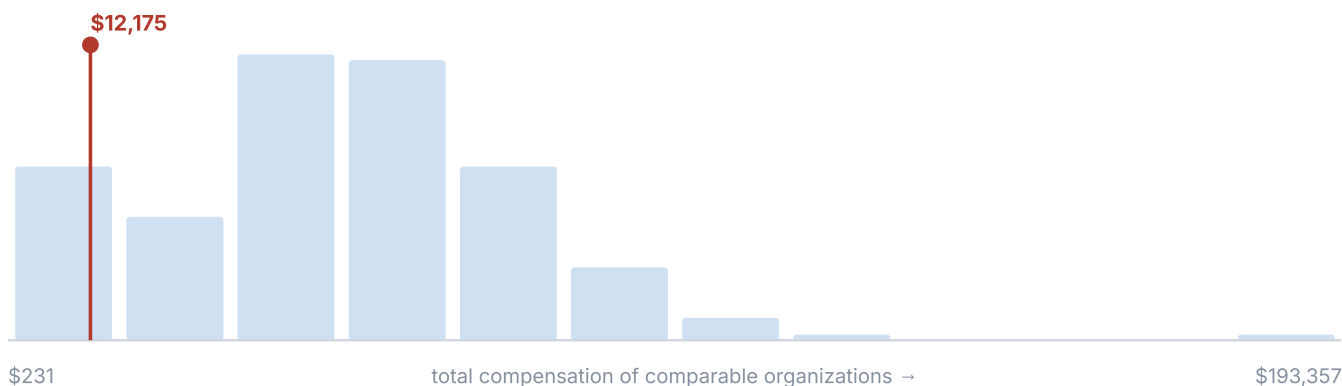
SECTOR Organizations sharing the subject's NTEE classification (P33Z).

BUDGET Total revenue between \$164,582 and \$368,469 — 0.67x to 1.50x the subject's \$245,646 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

204 organizations qualified on sector, size, and geography → **204** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,680

\$30,492

\$48,211

\$64,252

\$79,076

\$12,175

10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 10TH
------	------	--------	------	------	-----------------

\$12,175



● 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 NJ 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
Trader Home Daycare	IL	\$245,737	Exc Director	\$40,000	\$44,044	2024
Generations Child Care Inc	PA	\$246,150	President	\$19,300	\$21,557	2024
Creating Milestones Child Care Mini	IN	\$245,137	President	\$3,150	\$3,721	2024
Sealed With A Kid Inc	IA	\$246,162	Director	\$13,455	\$16,075	2025
Sunshine Corner Day Care Center	WY	\$244,915	Executive Dir.	\$49,746	\$59,662	2024
Peace Child Care Inc	WI	\$244,539	Manager/dire	\$3,513	\$4,109	2024
Markham Children's Care Association Inc	OR	\$244,173	Executive Director	\$61,440	\$62,257	2025
Dayspring Academy Ne Foundation	NE	\$247,255	Director	\$17,191	\$21,321	2023
Community For Woodstock	VT	\$247,832	Director	\$9,442	\$10,959	2023
Our Blessings Early Learning Center	FL	\$242,739	Chief Operat	\$6,020	\$6,789	2022
Comunidad Child Care Center	TX	\$249,313	Director	\$46,900	\$54,097	2023
Le Bunnies Early Learning Academy Inc	FL	\$241,798	President	\$14,161	\$14,900	2024
Laughter N Learning Center	CA	\$240,060	Executive Director	\$13,500	\$13,056	2024
Joy-southfield Community Development Corporation	MI	\$239,921	Executive Director - Past	\$65,000	\$77,363	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Melrose Day Carepreschool	IA	\$251,917	Co-director	\$52,779	\$66,637	2023
Kidtime Inc	TN	\$238,322	Exec Directorpresidentchai	\$32,050	\$38,847	2023
Pyle Child Development Center Inc	DE	\$253,308	Key Empl-y-director	\$41,781	\$45,820	2024
Stratford Area Youth Care Agency	TX	\$237,606	Youth Care Center Director	\$15,192	\$17,021	2024
Tesia Tiny Daycare Center Inc	TX	\$253,737	President	\$73,500	\$82,347	2024
Kiddie Kare Day Care Center In	TX	\$237,239	Vice President	\$25,200	\$29,067	2023
Hope Early Learning Center Corporation	ND	\$236,614	President	\$33,162	\$41,965	2023
Tot Lot Childcare	ND	\$254,763	Exec Dir-(ap	\$45,554	\$55,991	2024
Blue Igloo Playgroup	DC	\$236,010	Executive Director	\$56,874	\$57,550	2023
Wagner Early Childhood Inc	SD	\$256,166	Secretarytreasurer	\$50,330	\$62,213	2024
Our Children's House Inc	NC	\$234,801	Executive Director	\$48,397	\$57,664	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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 **204** organizations. Compensation range \$231–\$193,357; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$245,646); for reference, expenses \$210,667 and assets \$113,729.
ROLE MATCH	Larhonda Lewis, 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	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	10 th
Total compensation (D + F), as reported (no adjustments)	11 th
Reportable pay only (column D), adjusted	12 th
All sources (D + E + F), adjusted	10 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 (Larhonda Lewis) 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 204 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,175 is reasonable (approximately the 10th 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.