

Footsteps Academy

Executive Director / CEO

EIN 232828086

PA · NTEE B21Z

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Keri Edwards, Executive Director / CEO** (\$23,362) against **every comparable organization** that fit the selection criteria — **66** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **23rd** percentile of comparable organizations below the typical range for comparable organizations

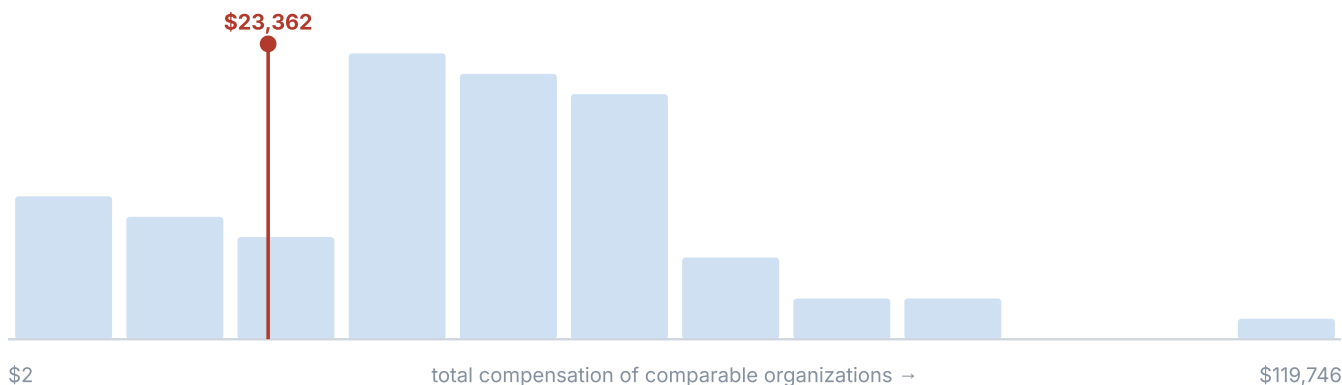
Benchmarked executive: Keri Edwards — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21Z).
BUDGET	Total revenue between \$99,984 and \$223,846 — 0.67x to 1.50x the subject's \$149,231 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

66 organizations qualified on sector, size, and geography → **66** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,494	\$26,769	\$40,472	\$51,355	\$66,262	\$23,362
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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 PA 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
Amazing Scholar Academy Preschool	PA	\$150,206	Board Member-ex-officio, Non-voting	\$35,350	\$36,394	2023
The Remnant Academy Inc	TX	\$152,255	President	\$6,032	\$6,051	2024
Early Leader Child Care Ministries Inc	IN	\$152,455	President	\$15,800	\$17,202	2023
Dallas Cooperative Preschool	TX	\$156,560	President	\$14,942	\$14,988	2024
Faith Pre-school	OH	\$141,774	Director	\$37,128	\$40,598	2023
American Friends Of Childrens Nursery	NJ	\$137,458	Vice President	\$56,000	\$51,619	2023
Middleton Early Learning Center Inc	NJ	\$137,305	Director/teacher	\$58,307	\$50,858	2025
Arizona Nursery Assoc Foundation	AZ	\$137,182	Director	\$2	\$2	2024
Positive Outlook Inc	LA	\$161,592	President	\$46,801	\$53,203	2023
Bethpage Nursery School	NY	\$162,256	Executive Director	\$41,469	\$37,576	2024
Centreville Preschool Inc	VA	\$162,726	Director	\$17,054	\$16,086	2025
Fort Hunt Preschool Inc	VA	\$134,693	Preschool Director	\$55,633	\$53,865	2024
Kirkland Preschool	WA	\$164,337	President	\$9,660	\$8,929	2023
Covenant Community School Inc	NC	\$170,857	Director	\$48,462	\$51,696	2023
International Association For Research On Service-learning And	LA	\$126,229	Administrative Director	\$53,547	\$60,873	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
St Paul's Church Nursery School Inc	MA	\$173,456	Executive Director & Head Teacher	\$73,987	\$66,670	2024
Latino Educational Achievement	NC	\$124,599	Executive Director	\$23,280	\$24,834	2023
Faith Academy Inc	FL	\$121,329	Director	\$11,850	\$11,163	2024
Little Shepherd Preschool The	RI	\$118,895	Director	\$32,400	\$32,074	2023
Kidz Clubhouse	ND	\$181,028	Director	\$4,042	\$4,448	2024
Spring-mar Preschool Association Inc	VA	\$182,611	School Director	\$31,106	\$29,341	2025
Community Preschool Inc	OH	\$114,445	President	\$41,012	\$42,436	2025
Center Preschool Inc	CT	\$184,473	Pres	\$127,361	\$119,746	2024
Palm Tree Academy	TX	\$185,863	School Principal	\$25,832	\$25,912	2024
Montessori Center Of Pearl Harbor	HI	\$188,250	Director/teacher Rep.	\$73,350	\$65,853	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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 66 organizations. Compensation range \$2–\$119,746; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$149,231); for reference, expenses \$146,499 and assets \$67,053.

ROLE MATCH Keri Edwards, reported title "*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	2 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	23 rd
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	26 th
All sources (D + E + F), adjusted	23 rd

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 (Keri Edwards) 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 66 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$23,362 is reasonable (approximately the 23rd 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.