

Through Our Eyes

Executive Director / CEO

This analysis benchmarks the total compensation of **Mary T Barkowski, Executive Director / CEO** (\$30,000) against **every comparable organization** that fit the selection criteria — **19** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **42nd** percentile of comparable organizations within the typical range

Benchmarked executive: Mary T Barkowski — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (P33).

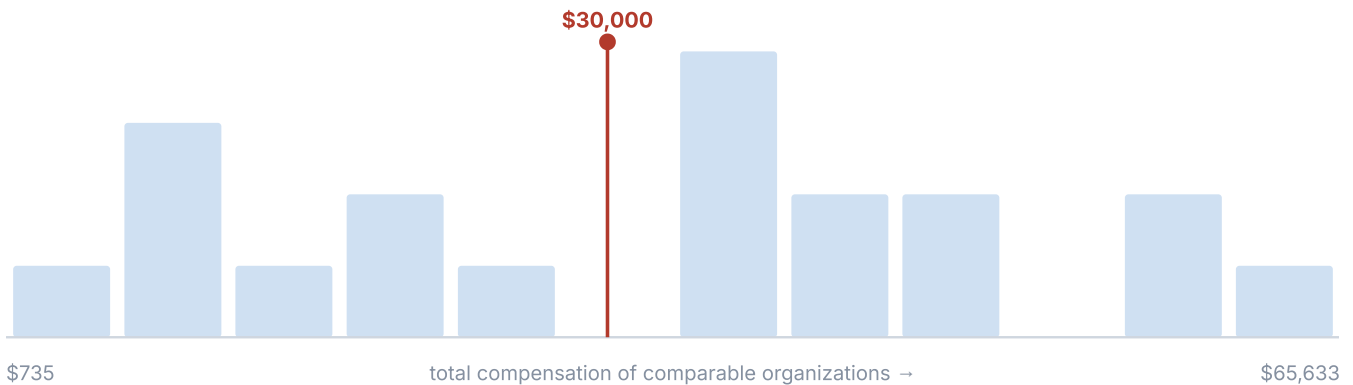
BUDGET Total revenue between \$71,407 and \$159,868 — 0.67x to 1.50x the subject's \$106,579 (the band tightens as size grows).

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

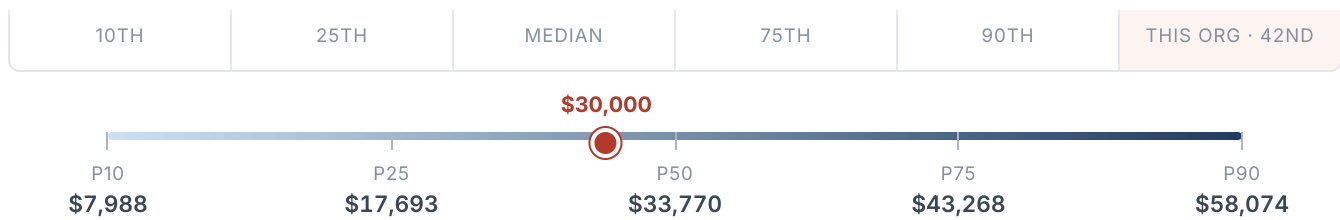
19 organizations qualified on sector, size, and geography

→ **19** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,988	\$17,693	\$33,770	\$43,268	\$58,074	\$30,000
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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
Blessed Beginnings Inc	CA	\$105,252	President	\$825	\$735	2023
Community Express Inc	TX	\$98,897	President	\$40,000	\$41,308	2023
The Depot Program	ME	\$97,537	Director/president	\$18,900	\$18,489	2025
Children's Discovery Academy Inc	MI	\$115,910	Director & S	\$15,857	\$16,897	2023
Joyful Noise Inc	WV	\$93,723	Executive Director	\$35,877	\$37,949	2025
Potter-dix Early Learning Facility	NE	\$121,947	Executive Director	\$30,000	\$33,312	2023
Adams Clubhouse - Quality Care For Special Needs	AR	\$90,822	Executive Director	\$5,486	\$6,184	2024
Dover Educational & Community Center Inc	DE	\$125,155	Office Manager And Head Teacher	\$9,320	\$9,421	2023
Fueling Embers Youth Ministry	MO	\$128,445	President	\$35,120	\$37,301	2024
lea Children's Fund	ID	\$76,086	Treasurer	\$54,884	\$58,547	2024
Crystal Garden Children's Center Inc	MA	\$75,243	President	\$51,520	\$45,228	2025
Human Resource Center Inc	CO	\$140,668	Executive Director	\$49,828	\$46,677	2025
Trinity Empowerment Consortium Inc	FL	\$140,800	Executive Director	\$41,707	\$39,289	2024
Belknap Child Development Center	MI	\$146,708	Treasurer	\$55,994	\$57,956	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nursery Rhyme Inc	LA	\$148,508	President	\$59,440	\$65,633	2024
Epecef Day Care Center Inc	NY	\$151,111	Executive Director	\$28,488	\$26,576	2023
Penns Grove-carneys Point Sacc Inc	NJ	\$157,778	Director	\$9,675	\$8,439	2025
Sterrs Day Care Center Inc	AL	\$159,181	Director	\$20,308	\$22,000	2024
Knowledge Is Power Foundation	CA	\$159,673	President	\$39,000	\$33,770	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	19 organizations. Compensation range \$735–\$65,633; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$106,579); for reference, expenses \$234,705 and assets \$132,169. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Mary T Barkowski, reported title " <i>PRESIDENT</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.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	42 nd
Total compensation (D + F), as reported (no adjustments)	42 nd
Reportable pay only (column D), adjusted	47 th
All sources (D + E + F), adjusted	42 nd

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 T Barkowski) 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 19 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,000 is reasonable (approximately the 42nd 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.