

Kiddie Korner Child Development

Executive Director / CEO

EIN 251391293

PA · NTEE P33Z

FY ending 2024-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Kelly Battaglia, Executive Director / CEO** (\$67,654) against **every comparable organization** that fit the selection criteria — **356** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **73rd** percentile of comparable organizations within the typical range

Benchmarked executive: Kelly Battaglia — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33Z).
BUDGET	Total revenue between \$311,261 and \$696,853 — 0.67x to 1.50x the subject's \$464,569 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

356 organizations qualified on sector, size, and geography → **356** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$22,002	\$42,603	\$54,698	\$69,321	\$87,884	\$67,654
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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
New Sharon Community Child Care Center	IA	\$464,511	Exec Director	\$51,704	\$56,770	2024
Rockford Day Nursery	IL	\$464,385	Executive Director (Thru May 2023)	\$61,685	\$62,608	2023
Cameron Road Daycare Inc	WI	\$463,965	President	\$51,734	\$54,179	2024
Blackhawk Learning Connection	IL	\$463,727	Executive Director	\$56,484	\$57,329	2023
Olivet Academy Early Learning Center	NY	\$462,333	Director	\$1,500	\$1,359	2024
Jars Of Clay Childrens Center Inc	KS	\$467,005	Program Director	\$48,000	\$52,000	2024
Amerikids Christian Center	MO	\$467,435	Assistant Director	\$69,750	\$72,171	2025
London Bridge Child Care Center Inc	RI	\$459,901	Executive Director	\$93,440	\$89,846	2024
Enchanted Days Learning Center	MS	\$459,592	Board Member	\$73,916	\$84,990	2023
Community Child Care Center Of	NY	\$459,282	Executive Director	\$67,745	\$61,386	2024
Fairmount Christian Child Care	VA	\$470,308	Child Care Director	\$63,670	\$63,468	2023
Kids Are Kids Learning Center Inc	MS	\$457,510	President	\$19,500	\$22,422	2023
St Paul Outreach Inc	IL	\$456,021	Center Director	\$60,298	\$59,444	2024
Islip School Age Child Care Corp	NY	\$455,271	Program Director	\$85,563	\$75,533	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Woods Hole Day Care Cooperative Inc	MA	\$475,050	Registrar	\$33,352	\$29,279	2025
El Kinder Bilingual Academy Inc	TX	\$475,678	Ass Director	\$47,970	\$48,118	2024
Twin Bridge Playschool Inc	NY	\$476,436	President	\$25,750	\$23,333	2024
W C Christian Child	SC	\$452,529	Assistant	\$45,238	\$50,721	2022
Longview Child Development Center	TX	\$477,362	Executive Di	\$56,387	\$56,561	2024
Kids Corral Inc	IA	\$477,688	Daycare Director	\$55,068	\$60,463	2024
Rhemas Child Care Center Inc	MI	\$450,234	President	\$66,800	\$71,182	2023
Sunny Bunch Christian Childcare Center Inc	MI	\$449,651	Chairman Of The Board	\$48,880	\$52,087	2023
Miss Tinas Preeschool Inc	AR	\$449,326	President	\$38,540	\$43,441	2024
Learn N Move	ND	\$448,030	Center Director (Jan-july)	\$24,203	\$27,421	2023
Children Country & Lives Ccl	CA	\$482,987	Member	\$15,600	\$13,160	2025

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 **356** organizations. Compensation range \$259–\$383,462; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$464,569); for reference, expenses \$458,901 and assets \$61,700.
ROLE MATCH	Kelly Battaglia, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	20 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	73 rd
Total compensation (D + F), as reported (no adjustments)	70 th
Reportable pay only (column D), adjusted	75 th
All sources (D + E + F), adjusted	72 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 (Kelly Battaglia) 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 356 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$67,654 is reasonable (approximately the 73rd 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.