

Little Disciples Learning Center

Executive Director / CEO

EIN 260270662

OH · NTEE B210

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Stanley Jackson Sr, Executive Director / CEO** (\$77,780) against **every comparable organization** that fit the selection criteria — **282** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **92nd** percentile of comparable organizations above the 90th percentile — board review recommended

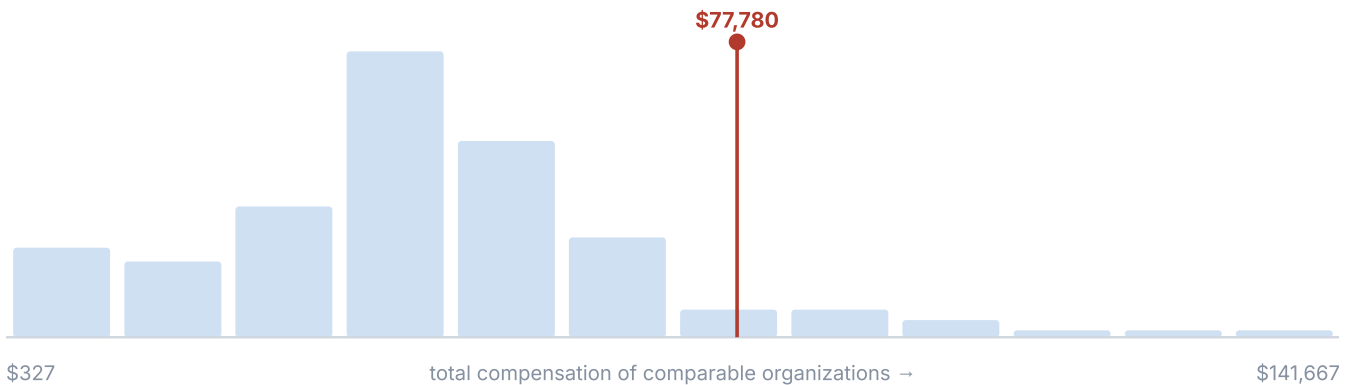
Benchmarked executive: Stanley Jackson Sr — reported title “DIRECTOR/PRE”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B210).
BUDGET	Total revenue between \$222,188 and \$497,436 — 0.67x to 1.50x the subject's \$331,624 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

282 organizations qualified on sector, size, and geography → **282** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,857	\$31,487	\$42,728	\$55,848	\$70,716	\$77,780
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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 OH 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 Thomas Day School Inc	GA	\$331,192	Director	\$35,271	\$32,621	2025
Miss Ruby's Kids	SC	\$332,288	Executive Director	\$72,397	\$69,472	2025
East End Preschool	TX	\$330,142	Director	\$44,520	\$40,962	2025
Mid-mitten Montessori	MI	\$333,251	Ex Officio	\$44,444	\$43,312	2024
Dayspring Childrens Center	OH	\$329,522	President	\$84,600	\$82,419	2025
Gazelle Creative Learning School	CA	\$329,372	President	\$102,550	\$83,606	2024
School Of The Beartooths	MT	\$328,664	Executive Director	\$52,082	\$54,571	2023
Kidz R Us Too	IA	\$334,845	Secretarydirector	\$50,700	\$52,413	2024
Suburban Nursery School Inc	MD	\$328,391	Teacher	\$36,658	\$33,314	2023
Children's Rocky Mountain School Inc	CO	\$328,351	Executive Director	\$65,341	\$59,155	2024
Community Farm School Inc	MA	\$327,842	Clerk	\$24,576	\$20,851	2024
Sunshine And Rainbows Early	TX	\$336,330	Director	\$35,770	\$32,912	2025
Altadena Nursery School Inc	CA	\$326,868	Director	\$47,895	\$38,041	2025
Chenango Valley Nursery Inc	NY	\$338,231	Executive Dir.	\$49,509	\$41,150	2025
Trinity Preschool Inc	MN	\$324,730	Executive Dir.	\$74,000	\$67,257	2025
Berkeley Hills Parents Association	CA	\$340,360	Exec. Direct	\$77,439	\$63,134	2024
Peace Unlimited Corporation	NY	\$322,834	President/director	\$53,404	\$46,908	2023
Creative Play Children's Learning	FL	\$341,063	Director	\$49,252	\$44,975	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Morning Glory Enterprises	CA	\$321,433	Ceo Member At Large	\$75,604	\$61,638	2024
The Children's Farm Inc	MN	\$320,352	President	\$13,200	\$11,997	2025
Cisco Center Foundation Inc	MD	\$344,268	Ex Officio A	\$31,500	\$27,805	2024
Love And Learn Preschool Inc	NJ	\$318,739	Director	\$38,896	\$32,788	2024
Fallston Country Pre-kindergar	MD	\$344,539	Teacher	\$46,295	\$39,811	2025
The Learning Nest Cincinnati	OH	\$318,257	Director President	\$35,000	\$35,000	2024
Lord Of Life Christian Preschool	OH	\$318,105	Education Director	\$41,886	\$43,123	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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	282 organizations. Compensation range \$327–\$141,667; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$331,624); for reference, expenses \$376,036 and assets \$189,394.
ROLE MATCH	Stanley Jackson Sr, reported title " <i>DIRECTOR/PRE</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	92 nd
Total compensation (D + F), as reported (no adjustments)	90 th
Reportable pay only (column D), adjusted	93 rd
All sources (D + E + F), adjusted	92 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 (Stanley Jackson Sr) 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 282 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$77,780 is reasonable (approximately the 92nd 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.