

# Miss Ellies Education Center Inc

Executive Director / CEO

EIN 262836752

PA · NTEE B21

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Corinne M Hoyes, Executive Director / CEO** (\$60,000) against **every comparable organization** that fit the selection criteria — **223** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **80<sup>th</sup>** percentile of comparable organizations within the typical range

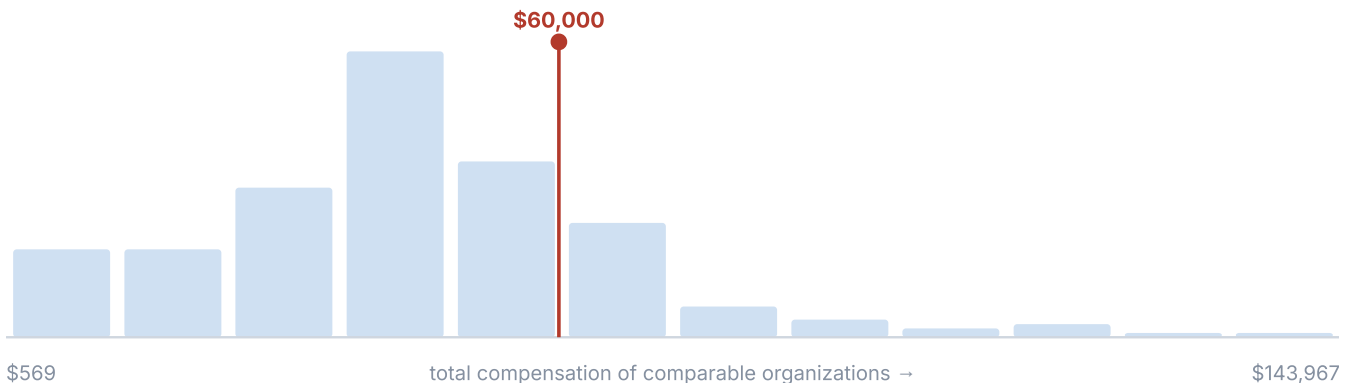
**Benchmarked executive:** Corinne M Hoyes — reported title “President”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$163,827 and \$366,777 — 0.67x to 1.50x the subject's \$244,518 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

**223** organizations qualified on sector, size, and geography → **223** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$15,623	\$31,653	\$43,506	\$56,190	\$68,745	\$60,000
----------	----------	----------	----------	----------	----------



## ■ 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
<a href="#">Bayard Tiger Cub Childcare Center</a>	NE	\$243,680	Treasurer	\$2,673	<b>\$2,968</b>	2023
<a href="#">Fullerton Community Nursery School</a>	CA	\$243,626	Director	\$36,365	<b>\$31,488</b>	2024
<a href="#">Childrens House Preschool Inc</a>	CO	\$245,629	Executive Director	\$80,335	<b>\$75,254</b>	2025
<a href="#">Family Cooperative Preschool Inc</a>	MA	\$243,159	School Direc	\$47,507	<b>\$42,809</b>	2024
<a href="#">Hopmeadow Nursery School Inc</a>	CT	\$246,117	Director	\$45,490	<b>\$41,667</b>	2025
<a href="#">Little Shepherds Day Care</a>	KY	\$246,887	Director	\$40,996	<b>\$44,167</b>	2024
<a href="#">One Step Ministries</a>	VA	\$247,383	President	\$24,930	<b>\$24,850</b>	2023
<a href="#">Wee Love Preschool</a>	CO	\$247,410	Executive Di	\$83,516	<b>\$78,234</b>	2025
<a href="#">A Childs Heart Inc</a>	CA	\$241,531	Preschool Director	\$60,000	<b>\$51,954</b>	2024
<a href="#">California Kindergarten Association</a>	CA	\$247,867	President	\$8,200	<b>\$7,310</b>	2023
<a href="#">Faith Services</a>	RI	\$241,105	Director	\$30,967	<b>\$29,776</b>	2024
<a href="#">Sheldonville Community Center Inc</a>	MA	\$248,086	Exec Director	\$47,132	<b>\$42,471</b>	2024
<a href="#">Northeast Iowa Montessori School</a>	IA	\$248,842	Head Of Scho	\$36,980	<b>\$41,802</b>	2023
<a href="#">Community Nursery School Of Wilton Inc</a>	CT	\$240,181	Director	\$43,450	<b>\$39,799</b>	2025
<a href="#">Lynn Oaks School Inc</a>	LA	\$238,918	Principal	\$7,223	<b>\$7,770</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Early Learning Center At Richard Winn</a>	SC	\$251,325	Elc Director	\$30,000	<b>\$30,575</b>	2025
<a href="#">Children Of Promise Childcare</a>	IN	\$237,531	Exec Director	\$12,453	<b>\$13,558</b>	2023
<a href="#">Agape Educational Center Inc</a>	CA	\$236,971	Cfo	\$65,860	<b>\$57,028</b>	2024
<a href="#">The Episcopal Preschool Inc</a>	IL	\$236,912	Director	\$58,500	<b>\$56,185</b>	2025
<a href="#">Passion Preschool Educational Childcare</a>	AZ	\$252,201	Preschool Dir From 3-2024 To 8-2024	\$39,759	<b>\$38,343</b>	2024
<a href="#">Valley Drive Preschool Inc</a>	VA	\$252,977	Director	\$26,736	<b>\$26,651</b>	2023
<a href="#">Hilltop Nursery School Of Costa Mesa</a>	CA	\$253,479	Director	\$37,840	<b>\$32,766</b>	2024
<a href="#">Learning Tree Christian School</a>	WY	\$253,768	School Director	\$40,277	<b>\$43,249</b>	2024
<a href="#">Great And Small Inc</a>	CA	\$254,066	Dirctor	\$17,500	<b>\$15,601</b>	2023
<a href="#">Purple Moose Enrichment Preschool Inc</a>	IL	\$254,290	President	\$97,485	<b>\$96,105</b>	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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT **223** organizations. Compensation range \$569–\$143,967; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$244,518); for reference, expenses \$308,145 and assets \$94,925.

ROLE MATCH	Corinne M Hoyes, 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.
OUTLIERS	9 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	80 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	75 <sup>th</sup>
Reportable pay only (column D), adjusted	83 <sup>rd</sup>
All sources (D + E + F), adjusted	80 <sup>th</sup>

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 (Corinne M Hoyes) 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 223 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,000 is reasonable (approximately the 80<sup>th</sup> 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.