

The Childrens School

Executive Director / CEO

This analysis benchmarks the total compensation of **M Kathryn Bishop, Executive Director / CEO** (\$26,500) against **every comparable organization** that fit the selection criteria — **18** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **17th** percentile of comparable organizations below the typical range for comparable organizations

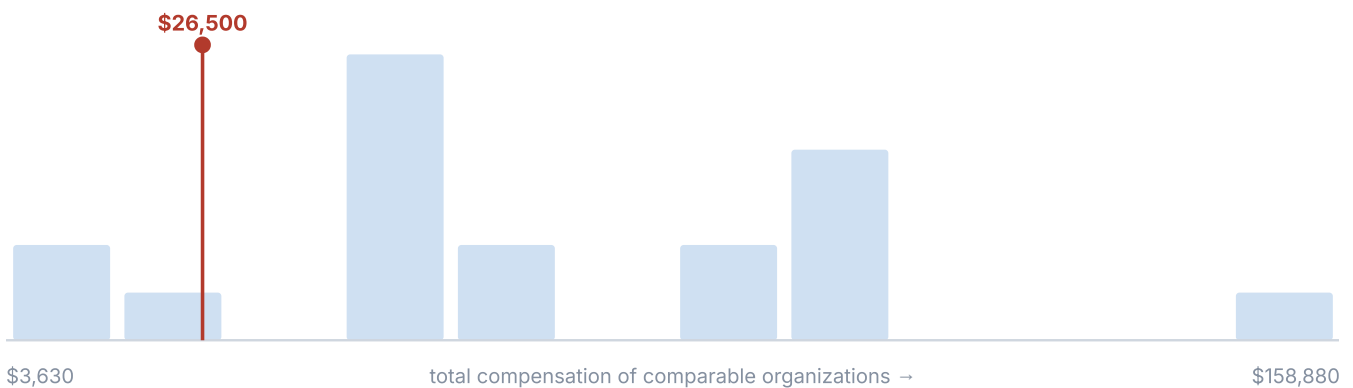
Benchmarked executive: M Kathryn Bishop — reported title “TRUSTEE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$287,377 and \$643,381 — 0.67x to 1.50x the subject's \$428,921 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21) + NY + budget 0.67–1.5x revenue.

18 organizations qualified on sector, size, and geography → **18** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,761	\$44,901	\$58,277	\$94,559	\$103,460	\$26,500
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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 NY 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
Child Light Inc	NY	\$432,866	Executive Director	\$94,968	\$94,968	2024
Kids Place A Place For Kids To Be	NY	\$401,138	Executive Di	\$42,534	\$43,790	2023
Montessori School Of New York	NY	\$463,366	Teacher/tte	\$54,000	\$54,000	2024
The Growing Place Inc	NY	\$376,497	Director Non-voting Member	\$61,572	\$61,572	2024
Penfield Village Nursery School Inc	NY	\$368,547	Education Director	\$44,520	\$43,372	2025
Mendon Community Nursery School	NY	\$367,557	Executive Direc	\$23,939	\$23,322	2025
Little Peaks Inc	NY	\$504,418	Former Exec Dir	\$3,630	\$3,630	2024
Creative Beginning Child Care Center	NY	\$351,556	Executive Director	\$56,288	\$54,837	2025
Queensview Nursery School & Kindergarten	NY	\$510,360	Educational Director	\$102,813	\$102,813	2024
Chenango Valley Nursery Inc	NY	\$338,231	Executive Dir.	\$49,509	\$48,233	2025
Rush Nursery School Inc	NY	\$529,159	Director	\$8,332	\$8,117	2025
Peace Unlimited Corporation	NY	\$322,834	President/director	\$53,404	\$54,981	2023
River Park Nursery School	NY	\$555,890	Executive Director	\$104,968	\$104,968	2024
Bridge Community Playschool Inc	NY	\$559,750	Co-director	\$95,800	\$93,331	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Escuela Comunitaria Del Bronxbronx	NY	\$295,088	Head Of School	\$158,880	\$158,880	2024
My First School	NY	\$293,033	Director	\$60,000	\$61,772	2023
Ella Bakercharles Romain Child	NY	\$604,502	Board Member	\$101,023	\$98,419	2025
Utopia Children's Center Inc	NY	\$640,973	Director	\$81,656	\$81,656	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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 18 organizations. Compensation range \$3,630–\$158,880; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$428,921); for reference, expenses \$345,614 and assets \$159,013.

ROLE MATCH M Kathryn Bishop, reported title "*TRUSTEE*", 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 1 peer 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	17th

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	22 nd
All sources (D + E + F), adjusted	17 th

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 (M Kathryn Bishop) 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 18 similarly situated organizations (Same NTEE sector (B21) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,500 is reasonable (approximately the 17th 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.