PeerBasis

COMPENSATION COMPARABILITY DETERMINATION

Spark Preschool

Executive Director / CEO

EIN **274446683**
OH · NTEE B21
FY ending 2024-06-30
June 9, 2026

This analysis benchmarks the total compensation of **Amy L Pressler, Executive Director / CEO** ($115,324) against **every comparable organization** that fit the selection criteria — **314** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 97th percentile of comparable organizations

above the 90th percentile — board review recommended

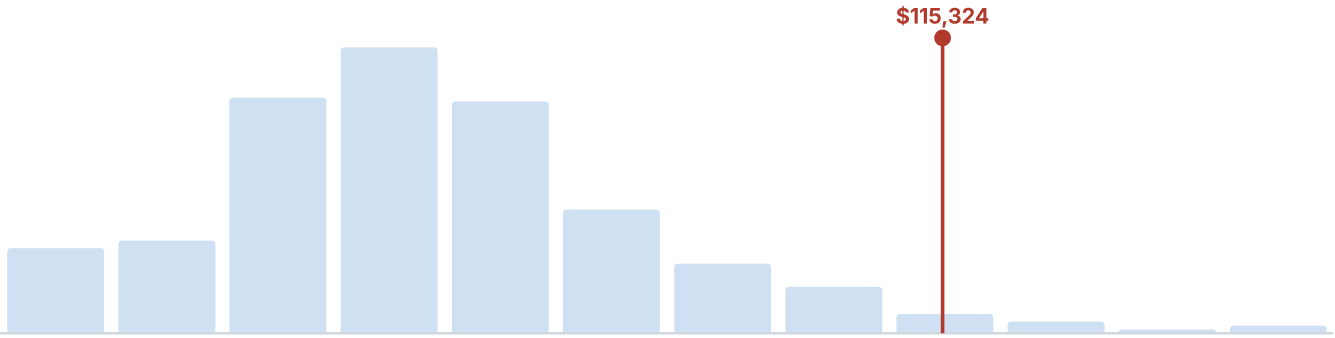
> **Benchmarked executive:** Amy L Pressler — reported title "Administrator", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between $297,713 and $666,522 — 0.67× to 1.50× the subject's $444,348 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue.

314 organizations qualified on sector, size, and geography → **314** within the band form the benchmarked peer set.

Distribution of comparable compensation



$327 total compensation of comparable organizations → $163,055

$21,777	$37,013	$50,360	$65,909	$90,379	$115,324

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
Hope Montessori School - The Woodlands	TX	$444,377	Director	$1,920	**$1,813**	2024
A Childs Garden Inc	OH	$443,070	President	$51,655	**$51,655**	2024
Abc Angels Preschool	CA	$442,362	President	$8,400	**$6,848**	2024
Beaver Brook Children's School Inc	VT	$442,253	President	$64,100	**$62,714**	2023
Windham Cooperative Kindergarten Inc	NH	$441,932	Director	$29,042	**$25,319**	2024
Elite Kids Academy	CA	$440,260	President & Ceo	$26,400	**$21,523**	2024
Houghton Lake Preschool Inc	MI	$437,714	Director	$25,352	**$24,706**	2024
Sonshine Patch Inc	CO	$451,060	Director	$56,729	**$51,358**	2024
Elmhurst Montessori Preschool Inc	IL	$437,054	Chair Of The Board & Teach	$72,523	**$69,305**	2023
Pumpkin Patch Pre-k Inc	AR	$436,658	President & Director	$82,199	**$84,987**	2025
Kingdom Preparatory Academy Inc	AZ	$436,410	President	$56,658	**$52,966**	2023
River Mist Inc	CO	$435,946	Executive Director	$87,524	**$79,238**	2024
Eastminster Preschool Inc	PA	$434,734	Executive Director	$53,856	**$50,707**	2024
Heavenly Angels Preschool Inc	FL	$434,074	Treasurer	$26,456	**$23,465**	2024
Saxon Hill School Inc	VT	$433,660	Director Of	$56,529	**$55,307**	2023
Sleepy Hollow Preschool Inc	VA	$455,657	Director	$45,581	**$42,780**	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Child Light Inc	NY	$432,866	Executive Director	$94,968	**$81,023**	2024
Sowing Seeds Education Llc	NC	$456,270	Ceo	$33,740	**$32,915**	2024
Family Learning Center Inc	NM	$456,306	Executive Di	$43,755	**$45,745**	2023
Sherman Montessori Pre-school Inc	TX	$432,000	Staff Member	$58,623	**$53,939**	2025
Southshire Community School	VT	$431,728	Dir/head Of Sch	$68,756	**$65,340**	2024
Faithful Beginnings Inc	FL	$430,759	President	$42,120	**$36,395**	2025
Gabriels Little Angels Preschool	TX	$429,871	Director	$64,900	**$61,294**	2024
Barrington Early Childhood Center	RI	$459,104	Administrative Director	$42,518	**$39,630**	2023
St Stephen Umc Preschool Inc	NC	$459,638	President/director	$44,305	**$42,108**	2025

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	**314** organizations. Compensation range $327–$163,055; filing years 2022–2025.
SIZE BASIS	Matched on total revenue ($444,348); for reference, expenses $520,910 and assets $329,588.
ROLE MATCH	Amy L Pressler, reported title *"Administrator"*, 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	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	**97th**
Total compensation (D + F), as reported (no adjustments)	**94th**
Reportable pay only (column D), adjusted	**98th**
All sources (D + E + F), adjusted	**96th**

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 (Amy L Pressler) 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 314 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of $115,324 is reasonable (approximately the 97th 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.