

Faith Pre-school

Executive Director / CEO

EIN 310940164
OH · NTEE B21Z
FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Kelley L Britt, Executive Director / CEO** (\$37,128) against **every comparable organization** that fit the selection criteria — **51** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53rd** percentile of comparable organizations within the typical range

Benchmarked executive: Kelley L Britt — reported title “Director”, 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 (B21Z).

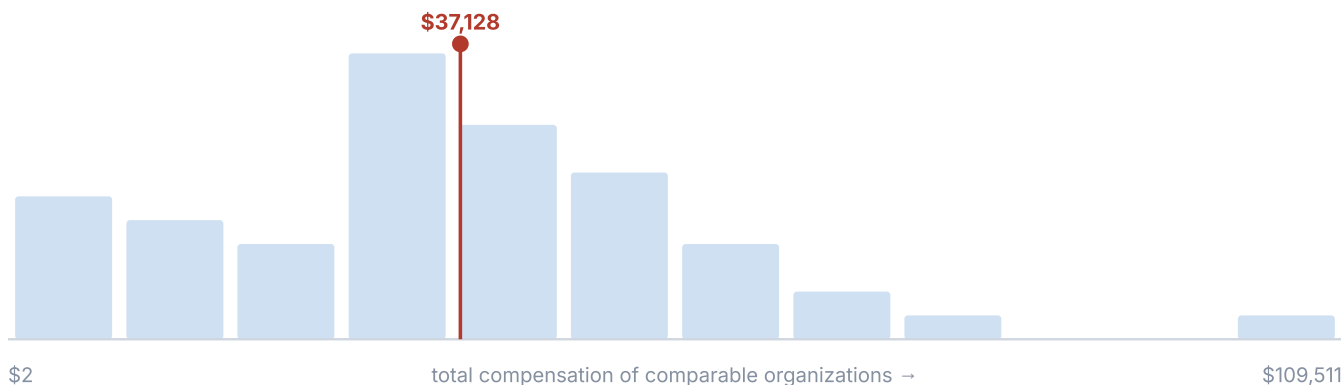
BUDGET Total revenue between \$94,988 and \$212,661 — 0.67x to 1.50x the subject's \$141,774 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

51 organizations qualified on sector, size, and geography

→ **51** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,984	\$23,204	\$34,858	\$46,364	\$60,971	\$37,128
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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
American Friends Of Childrens Nursery	NJ	\$137,458	Vice President	\$56,000	\$47,207	2023
Middleton Early Learning Center Inc	NJ	\$137,305	Director/teacher	\$58,307	\$46,510	2025
Arizona Nursery Assoc Foundation	AZ	\$137,182	Director	\$2	\$2	2024
Fort Hunt Preschool Inc	VA	\$134,693	Preschool Director	\$55,633	\$49,261	2024
Footsteps Academy	PA	\$149,231	Director	\$23,362	\$21,365	2024
Amazing Scholar Academy Preschool	PA	\$150,206	Board Member-ex-officio, Non-voting	\$35,350	\$33,283	2023
The Remnant Academy Inc	TX	\$152,255	President	\$6,032	\$5,533	2024
Early Leader Child Care Ministries Inc	IN	\$152,455	President	\$15,800	\$15,731	2023
Dallas Cooperative Preschool	TX	\$156,560	President	\$14,942	\$13,707	2024
International Association For Research On Service-learning And	LA	\$126,229	Administrative Director	\$53,547	\$55,669	2023
Latino Educational Achievement	NC	\$124,599	Executive Director	\$23,280	\$22,711	2023
Positive Outlook Inc	LA	\$161,592	President	\$46,801	\$48,656	2023
Faith Academy Inc	FL	\$121,329	Director	\$11,850	\$10,209	2024
Bethpage Nursery School	NY	\$162,256	Executive Director	\$41,469	\$34,364	2024
Centreville Preschool Inc	VA	\$162,726	Director	\$17,054	\$14,712	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Kirkland Preschool	WA	\$164,337	President	\$9,660	\$8,166	2023
Little Shepherd Preschool The	RI	\$118,895	Director	\$32,400	\$29,333	2023
Community Preschool Inc	OH	\$114,445	President	\$41,012	\$38,809	2025
Covenant Community School Inc	NC	\$170,857	Director	\$48,462	\$47,277	2023
St Paul's Church Nursery School Inc	MA	\$173,456	Executive Director & Head Teacher	\$73,987	\$60,971	2024
Early Learning New Hampshire	NH	\$108,970	Executive Di	\$92,700	\$80,815	2023
Helping Hands Christian Pre-school	NY	\$108,655	Program Director	\$33,575	\$28,645	2023
Kidz Clubhouse	ND	\$181,028	Director	\$4,042	\$4,068	2024
Spring-mar Preschool Association Inc	VA	\$182,611	School Director	\$31,106	\$26,833	2025
Center Preschool Inc	CT	\$184,473	Pres	\$127,361	\$109,511	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH cost of living and 2023 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 51 organizations. Compensation range \$2–\$109,511; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$141,774); for reference, expenses \$202,877 and assets \$180,135. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Kelley L Britt, reported title " <i>Director</i> ", 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	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	53 rd
Total compensation (D + F), as reported (no adjustments)	45 th
Reportable pay only (column D), adjusted	57 th
All sources (D + E + F), adjusted	51 st

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 (Kelley L Britt) 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 51 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$37,128 is reasonable (approximately the 53rd 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.