

A Childs Garden Inc

Executive Director / CEO

EIN 311772758

OH · NTEE B21

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Martha Smith, Executive Director / CEO** (\$51,655) against **every comparable organization** that fit the selection criteria — **313** 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

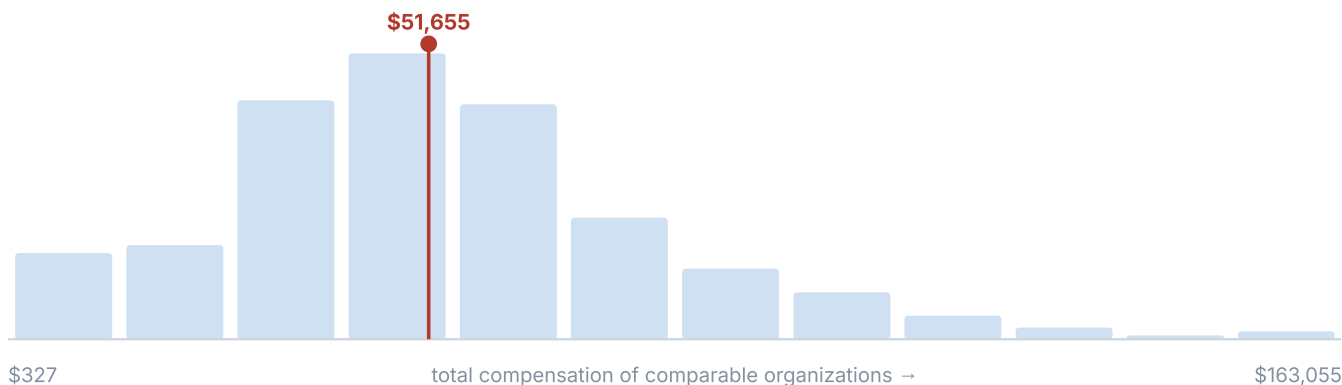
Benchmarked executive: Martha Smith — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

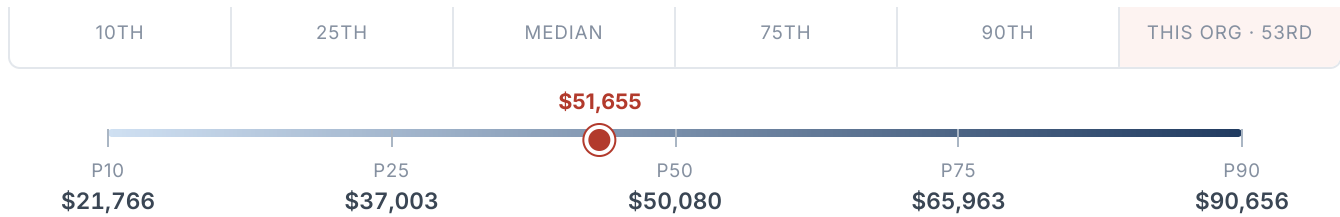
| | |
|-----------|---|
| SECTOR | Organizations sharing the subject's NTEE classification (B21). |
| BUDGET | Total revenue between \$296,856 and \$664,605 — 0.67x to 1.50x the subject's \$443,070 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue. |

313 organizations qualified on sector, size, and geography → **313** within the band form the benchmarked peer set.

Distribution of comparable compensation



| | | | | | |
|----------|----------|----------|----------|----------|----------|
| \$21,766 | \$37,003 | \$50,080 | \$65,963 | \$90,656 | \$51,655 |
|----------|----------|----------|----------|----------|----------|



● 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 |
|--|-------|-----------|----------------------------|-----------------|------------------|------|
| 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 |
| Spark Preschool | OH | \$444,348 | Administrator | \$115,324 | \$115,324 | 2024 |
| Hope Montessori School - The Woodlands | TX | \$444,377 | Director | \$1,920 | \$1,813 | 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 |
| 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 |
| Sonshine Patch Inc | CO | \$451,060 | Director | \$56,729 | \$51,358 | 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 |
| Child Light Inc | NY | \$432,866 | Executive Director | \$94,968 | \$81,023 | 2024 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|---|-------|-----------|-----------------|-----------------|-----------------|------|
| 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 |
| Sleepy Hollow Preschool Inc | VA | \$455,657 | Director | \$45,581 | \$42,780 | 2023 |
| Gabriels Little Angels Preschool | TX | \$429,871 | Director | \$64,900 | \$61,294 | 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 |
| Heartland Community Montessori School Inc | WI | \$428,980 | Head Of School | \$52,616 | \$51,881 | 2024 |
| The Childrens School | NY | \$428,921 | Trustee | \$26,500 | \$22,609 | 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 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 313 organizations. Compensation range \$327–\$163,055; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$443,070); for reference, expenses \$550,629 and assets \$22,560.

ROLE MATCH Martha Smith, reported title "*PRESIDENT*", 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 | 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 | 53 rd |
| Total compensation (D + F), as reported (no adjustments) | 46 th |
| Reportable pay only (column D), adjusted | 54 th |
| All sources (D + E + F), adjusted | 53 rd |

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 (Martha Smith) 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 313 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$51,655 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.