

Hand-n-hand Early Learning Center Inc

Executive Director / CEO

EIN 320365452

DE · NTEE B19

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Leah Brown, Executive Director / CEO** (\$5,635) against **every comparable organization** that fit the selection criteria — **34** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 9th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Leah Brown — reported title "TREASURER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

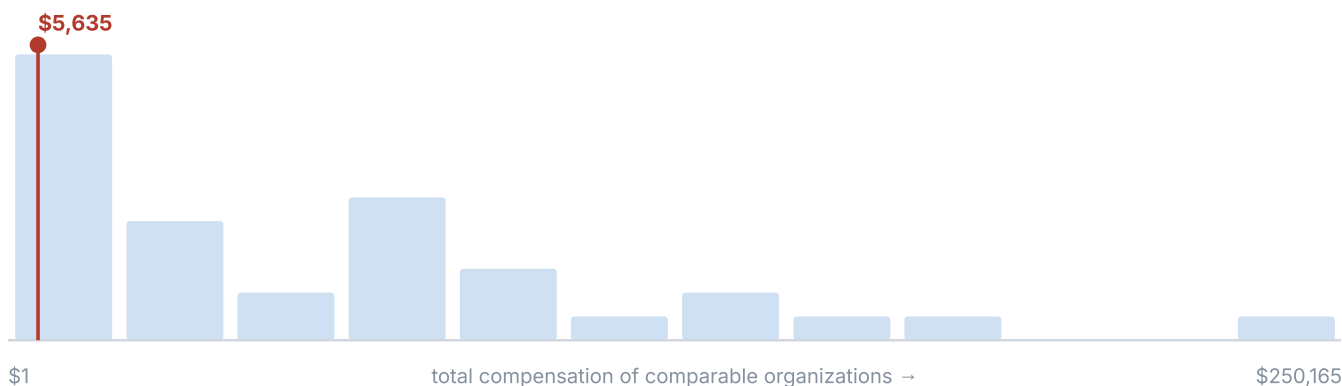
SECTOR Organizations sharing the subject's NTEE classification (B19).

BUDGET Total revenue between \$157,145 and \$351,817 — 0.67x to 1.50x the subject's \$234,545 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B19), nationwide + budget 0.67–1.5x revenue.

34 organizations qualified on sector, size, and geography → **34** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,901

\$15,714

\$41,870

\$81,564

\$139,770

\$5,635



● 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 DE 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
Richland County Public Education	SC	\$232,424	Executive Director	\$76,152	\$83,532	2023
Enterprise Institute	SD	\$231,030	Executive Director	\$153,725	\$178,386	2023
The Academy On Capitalism And Limited	IL	\$238,786	Executive Director	\$113,000	\$113,457	2024
Catch The Stars Foundation	IN	\$227,758	Executive Director Directorprogram Director	\$48,327	\$52,048	2024
Cristo Rey Dallas Academic Center	TX	\$249,287	Cfo	\$15,712	\$16,525	2023
Help Homeschool	OH	\$250,586	Director	\$9,000	\$9,735	2024
Indiana Lifelong Learning Projects Inc	IN	\$251,320	Chair	\$70,249	\$75,659	2024
Youth Mentoring Initiative Inc	IN	\$251,881	Executive Di	\$63,550	\$70,465	2023
Unique Xpression Ministries Inc		\$215,734	Executive Director	\$15,000	\$15,443	2023
Badgerland After School Enrichment Program Inc	WI	\$259,957	Executive Director	\$66,827	\$73,383	2023
District 7 High School Rodeo	ID	\$207,400	Secretary	\$7,000	\$7,605	2024
Computer Recycling Of Virginia Inc	VA	\$267,891	President & Ceo	\$74,500	\$73,464	2024
Gpf Woodson Park Nmtc Inc	GA	\$201,061	Executive Director	\$18,151	\$18,639	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Citysquash Support Corporation	NY	\$268,677	President	\$44,709	\$41,260	2024
Srcs Building Company	MN	\$198,837	Director	\$4,818	\$5,005	2023
Enlearn	WA	\$274,936	Ceo	\$153,613	\$144,607	2023
Geneva Lake Astrophysics And Steam Inc	WI	\$187,866	President	\$142,540	\$156,523	2023
Interra Cares Foundation Inc	IN	\$176,598	Chief Strate	\$232,278	\$250,165	2024
Children First Foundation	AZ	\$293,527	Treasurer Until 12/1/23	\$23,078	\$22,667	2024
Partners Library Action Network	TX	\$293,669	Executive Director Until 3.31.23	\$28,260	\$28,871	2024
Excellence Academies Foundation Inc	NY	\$170,893	Director/ceo	\$44,709	\$42,479	2023
Chd Academy	CA	\$169,137	President	\$10,000	\$8,591	2025
Satori Elementary School Inc	TX	\$303,455	Executive Director	\$64,586	\$64,280	2025
Nys Clsa	NY	\$164,863	Executive Director	\$5,848	\$5,557	2023
Skourtes Institute	OR	\$158,603	Dir, Pres. &	\$1	\$1	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to DE 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 DE 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 **34** organizations. Compensation range \$1–\$250,165; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$234,545); for reference, expenses \$234,584 and assets \$56,521.
ROLE MATCH	Leah Brown, reported title " <i>TREASURER</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	10 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	9 th
Total compensation (D + F), as reported (no adjustments)	6 th
Reportable pay only (column D), adjusted	32 nd
All sources (D + E + F), adjusted	3 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 (Leah Brown) 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 34 similarly situated organizations (Same NTEE sector (B19), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,635 is reasonable (approximately the 9th 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.