

Firm Foundation Early Learning Academy

Executive Director / CEO

EIN 352424156
 GA · NTEE B99
 FY ending 2024-07-31
 June 9, 2026

This analysis benchmarks the total compensation of **Janet Johnson, Executive Director / CEO** (\$15,950) against **every comparable organization** that fit the selection criteria — **315** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **15th** percentile of comparable organizations below the typical range for comparable organizations

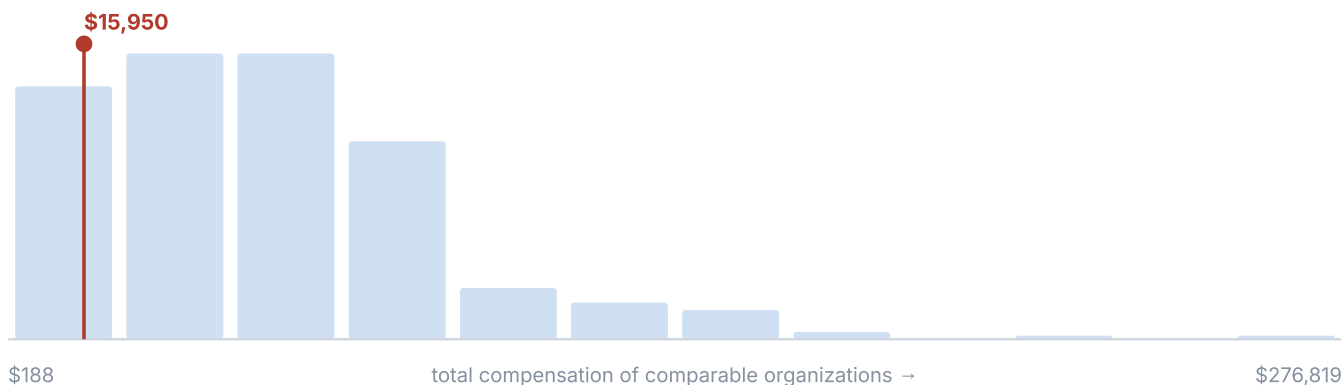
Benchmarked executive: Janet Johnson — reported title “School Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B99).
BUDGET	Total revenue between \$146,039 and \$326,953 — 0.67x to 1.50x the subject's \$217,969 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B99), nationwide + budget 0.67–1.5x revenue.

315 organizations qualified on sector, size, and geography → **315** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,557	\$29,124	\$48,655	\$72,118	\$99,866	\$15,950
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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 GA 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
Peace Action Fund Of New York	NY	\$218,425	Executive Director	\$79,486	\$71,434	2024
Corsicana Artist And Writer	TX	\$218,446	Executive Di	\$33,800	\$34,619	2023
Wholly Informed Sex Ed	TX	\$217,462	Executive Director	\$75,018	\$74,632	2024
Literacy New York-fulton Montgomery And Schoharie Counties Inc	NY	\$218,644	Executive Director	\$50,000	\$43,777	2025
Seniors On A Mission Inc	FL	\$217,177	Executive Director	\$79,159	\$73,958	2024
Wind & Oar Boat School	OR	\$216,987	Executive Dir.	\$42,439	\$39,196	2024
Human Systems Dynamics Institute	MN	\$219,090	Executive Di	\$71,250	\$72,088	2023
Earth & Space Expedition Center	AZ	\$216,532	Executive Dir.	\$55,000	\$52,606	2024
Coalition For Physician Well-being Inc	FL	\$216,395	Executive Director	\$37,496	\$36,068	2023
Unitarian Universalist Legislative Ministry Of New Jersey Inc	NJ	\$216,140	Executive Director	\$70,000	\$62,158	2024
Core Skills Institute	KS	\$215,394	Ceo	\$66,062	\$70,980	2024
You Decide Kentucky Inc	KY	\$215,128	Executive Director	\$73,846	\$81,235	2023
Alabama Afl-cio Labor Institute For	AL	\$214,965	President	\$40,744	\$43,777	2024
Franklin-simpson Educational	KY	\$221,006	Chairman	\$6,600	\$7,052	2024
Faa Child Development Center	DC	\$214,087	Board	\$27,461	\$24,674	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Linking Community Now Inc	FL	\$221,985	Executive Director	\$56,834	\$53,100	2024
Media Network Of Waterford Covert Center	MI	\$222,333	Executive Director	\$52,894	\$55,901	2023
Aamva Region Iii Inc	VA	\$223,129	Director, Regions Iii & Iv	\$15,356	\$15,182	2023
Dui Victims Center Of Kansas Inc	KS	\$223,232	Executive Director (Former)	\$43,190	\$46,405	2024
Philosophy Learning And Teaching Org	WA	\$223,267	Executive Dir.	\$57,500	\$52,711	2023
National Shoe Travelers Association	OR	\$223,771	Executive Director	\$71,262	\$64,120	2025
By Kids Inc	NY	\$224,087	Board Member And Executive Director	\$86,400	\$77,648	2024
The Learning Center Of Key West Inc	FL	\$211,729	Ceo	\$60,000	\$57,714	2023
Carefirst Community Health Services	MI	\$211,704	Chief Executive Officer	\$78,928	\$86,836	2022
Pittsburgh Fellows	PA	\$224,270	Executive Director	\$75,000	\$74,385	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 GA 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 **315** organizations. Compensation range \$188–\$276,819; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$217,969); for reference, expenses \$170,714 and assets \$47,414.
ROLE MATCH	Janet Johnson, reported title " <i>School Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	25 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	13 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	15 th
Total compensation (D + F), as reported (no adjustments)	14 th
Reportable pay only (column D), adjusted	20 th
All sources (D + E + F), adjusted	13 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 (Janet Johnson) 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 315 similarly situated organizations (Same NTEE sector (B99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,950 is reasonable (approximately the 15th 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.