

# The Frazee Center

Executive Director / CEO

EIN 461185268

SC · NTEE B21

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jenny Reeves, Executive Director / CEO** (\$30,000) against **every comparable organization** that fit the selection criteria — **249** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25<sup>th</sup>** percentile of comparable organizations within the typical range

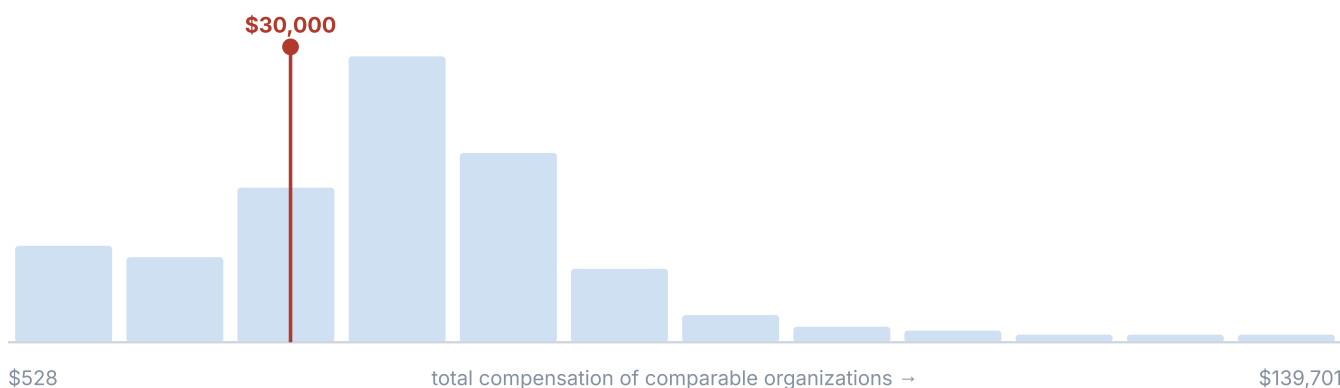
**Benchmarked executive:** Jenny Reeves — reported title “TREASURER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$177,284 and \$396,906 — 0.67x to 1.50x the subject's \$264,604 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

**249** organizations qualified on sector, size, and geography → **249** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,437	\$29,542	\$40,511	\$52,735	\$65,681	\$30,000
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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 SC 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
<a href="#">Next Step Etc</a>	WA	\$264,898	Treasurer	\$48,738	<b>\$40,627</b>	2024
<a href="#">Annandale Preschool Association Inc</a>	VA	\$264,265	Executive Director	\$43,094	<b>\$37,742</b>	2025
<a href="#">Children's House Of Montessori Inc</a>	CT	\$264,957	President	\$20,500	<b>\$17,435</b>	2025
<a href="#">Early Learning Center Inc</a>	NJ	\$264,245	President	\$61,700	<b>\$52,805</b>	2023
<a href="#">Mountain Breeze School</a>	NC	\$265,277	School Director/secretary	\$32,673	<b>\$32,361</b>	2023
<a href="#">Giving Tree Montessori Inc</a>	TN	\$263,753	President	\$15,300	<b>\$15,416</b>	2023
<a href="#">Upstone Montessori School</a>	NH	\$266,789	Ceo, Head Of	\$53,462	<b>\$44,777</b>	2025
<a href="#">Jean Lyle Children's Center</a>	MN	\$266,867	Treasurer	\$11,576	<b>\$10,964</b>	2023
<a href="#">Shelburne Nursery School</a>	VT	\$268,432	Executive Dir.	\$38,335	<b>\$34,998</b>	2025
<a href="#">Little Friends Preschool</a>	WA	\$268,967	President	\$67,221	<b>\$56,033</b>	2024
<a href="#">Monarch Montessori School</a>	MN	\$259,806	Executive Director	\$63,000	<b>\$57,959</b>	2024
<a href="#">Bright Spot Child Care Inc</a>	PA	\$269,958	Director	\$44,170	<b>\$41,011</b>	2024
<a href="#">Boyds Organization For Youth Development Services Inc</a>	MD	\$269,960	Director	\$61,700	<b>\$53,707</b>	2024
<a href="#">Carter Nursery School Inc</a>	MA	\$258,376	School Director	\$63,900	<b>\$55,041</b>	2023
<a href="#">Creative Preschool Inc</a>	OH	\$271,452	Tepe	\$40,885	<b>\$40,318</b>	2024
<a href="#">Minneapolis Nature Preschool</a>	MN	\$257,058	Director	\$39,524	<b>\$36,361</b>	2024
<a href="#">Casa Dei Bambini Montessori School</a>	OR	\$256,929	Academic Direct	\$68,761	<b>\$57,920</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Tinton Falls Cooperative Preschool</a>	NJ	\$272,353	President, Director, Head	\$52,657	<b>\$43,772</b>	2024
<a href="#">The Preschool On The Green Inc</a>	NH	\$273,762	Executive Di	\$59,189	<b>\$49,573</b>	2025
<a href="#">Westville Community Nursery School Inc</a>	CT	\$274,120	Director	\$63,895	<b>\$57,425</b>	2023
<a href="#">Purple Moose Enrichment Preschool Inc</a>	IL	\$254,290	President	\$97,485	<b>\$89,231</b>	2024
<a href="#">Great And Small Inc</a>	CA	\$254,066	Dirctor	\$17,500	<b>\$14,485</b>	2023
<a href="#">Learning Tree Christian School</a>	WY	\$253,768	School Director	\$40,277	<b>\$40,155</b>	2024
<a href="#">Hilltop Nursery School Of Costa Mesa</a>	CA	\$253,479	Director	\$37,840	<b>\$30,422</b>	2024
<a href="#">Still Water Montessori School Inc</a>	SC	\$275,930	President	\$36,200	<b>\$35,161</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 249 organizations. Compensation range \$528–\$139,701; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$264,604); for reference, expenses \$259,167 and assets \$917,776.

**ROLE MATCH** Jenny Reeves, reported title "*TREASURER*", 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** 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	25 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	22 <sup>nd</sup>
Reportable pay only (column D), adjusted	26 <sup>th</sup>
All sources (D + E + F), adjusted	24 <sup>th</sup>

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 (Jenny Reeves) 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 249 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,000 is reasonable (approximately the 25<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.