

Little Turtles Playhouse Inc

Executive Director / CEO

EIN 463150092

WI · NTEE P33

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Andrea Holtz, Executive Director / CEO** (\$42,890) against **every comparable organization** that fit the selection criteria — **294** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **45th** percentile of comparable organizations within the typical range

Benchmarked executive: Andrea Holtz — reported title “CENTER DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (P33).

BUDGET Total revenue between \$229,976 and \$514,873 — 0.67x to 1.50x the subject's \$343,249 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

294 organizations qualified on sector, size, and geography → **294** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,144	\$29,067	\$46,818	\$58,304	\$73,313	\$42,890
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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 WI 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
Valley Child Development Center Inc	IN	\$343,231	Executive Director	\$44,449	\$43,595	2024
Magic Mountain Childrens Center Inc	VT	\$342,037	Executive Director	\$78,051	\$71,182	2025
Faulkton Area Out Of School Program	SD	\$341,372	Program Director	\$26,393	\$27,091	2024
The Children's Center	MT	\$341,242	Executive Di	\$21,646	\$22,342	2023
Silverton Family Learning Center Inc	CO	\$345,259	Executive Dir.	\$43,788	\$40,204	2023
Childrens Christian Learning Center Inc	IL	\$340,923	Center Director	\$40,141	\$37,787	2023
Pace After School Program	PA	\$345,680	Director	\$42,981	\$39,864	2024
Neighborhood Kidz Club	TX	\$346,964	Executive Director	\$59,520	\$57,009	2023
Little Disciples Early Learning	TX	\$338,909	Director	\$86,978	\$78,833	2025
Inter-lakes Day Care Center Inc	NH	\$338,670	Executive Director	\$44,170	\$39,052	2023
West Grove Area Day Care Center Inc	PA	\$338,407	Executive Director	\$74,750	\$71,377	2023
Happy Kids Daycare & Preschool Inc	KS	\$338,160	President	\$60,470	\$60,758	2024
Calvary Childrens School Inc	VA	\$338,038	Director	\$70,724	\$61,873	2025
Noah's Ark Day Care Center Of Port Jefferson	NY	\$348,997	Executive Director	\$59,000	\$48,306	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sampit Community Organization	SC	\$337,172	Executive Director	\$47,383	\$47,332	2023
Clay County Daycare Center Inc	MS	\$335,308	Executive Di	\$27,496	\$28,481	2024
Children's Center Of New Paltz Inc	NY	\$351,548	Director	\$35,899	\$31,061	2023
Old School Of South Burlington Inc	VT	\$352,174	Executive Director	\$65,976	\$63,586	2023
Mba Foundation	MS	\$352,245	President	\$25,759	\$27,470	2023
Elkader Childcare And Learning Center	IA	\$353,375	Executive Director	\$52,538	\$55,082	2023
Early Learning Coalition	AK	\$332,986	Former Director Of Administration	\$21,078	\$19,296	2023
Seawells Creative Daycare Inc	NC	\$332,756	President	\$23,250	\$23,003	2023
Care House Learning Center	ID	\$332,317	Director	\$22,998	\$22,167	2025
Ulloa Childrens Center	CA	\$331,025	President-5/25	\$80,302	\$62,828	2025
Little Precious Steps	TX	\$355,931	Executive Dir.	\$60,428	\$56,218	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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 **294** organizations. Compensation range \$240–\$355,653; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$343,249); for reference, expenses \$315,110 and assets \$387,967.
ROLE MATCH	Andrea Holtz, reported title " <i>CENTER DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	45 th
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	45 th
All sources (D + E + F), adjusted	44 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 (Andrea Holtz) 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 294 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$42,890 is reasonable (approximately the 45th 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.