

Valley Drive Preschool Inc

Executive Director / CEO

EIN 540792446

VA · NTEE B210

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Cynthia Hodgkins, Executive Director / CEO** (\$26,736) against **every comparable organization** that fit the selection criteria — **238** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 21st percentile of comparable organizations

below the typical range for comparable organizations

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

How comparable organizations were selected

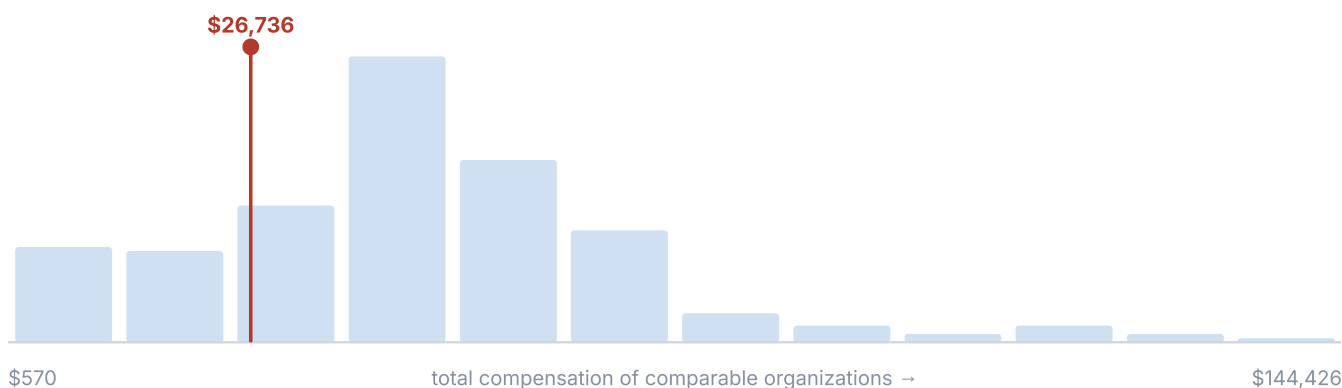
SECTOR Organizations sharing the subject's NTEE classification (B210).

BUDGET Total revenue between \$169,494 and \$379,465 — 0.67x to 1.50x the subject's \$252,977 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

238 organizations qualified on sector, size, and geography → **238** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,356

\$31,672

\$43,657

\$56,372

\$69,580

\$26,736



■ 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 VA 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 |
|---|-------|-----------|-------------------------------------|-----------------|-----------------|------|
| Hilltop Nursery School Of Costa Mesa | CA | \$253,479 | Director | \$37,840 | \$32,870 | 2024 |
| Passion Preschool Educational Childcare | AZ | \$252,201 | Preschool Dir From 3-2024 To 8-2024 | \$39,759 | \$38,465 | 2024 |
| Learning Tree Christian School | WY | \$253,768 | School Director | \$40,277 | \$43,386 | 2024 |
| Great And Small Inc | CA | \$254,066 | Dirctor | \$17,500 | \$15,651 | 2023 |
| Purple Moose Enrichment Preschool Inc | IL | \$254,290 | President | \$97,485 | \$96,411 | 2024 |
| Early Learning Center At Richard Winn | SC | \$251,325 | Elc Director | \$30,000 | \$30,672 | 2025 |
| Casa Dei Bambini Montessori School | OR | \$256,929 | Academic Direct | \$68,761 | \$62,581 | 2025 |
| Minneapolis Nature Preschool | MN | \$257,058 | Director | \$39,524 | \$39,287 | 2024 |
| Northeast Iowa Montessori School | IA | \$248,842 | Head Of Scho | \$36,980 | \$41,936 | 2023 |
| Sheldonville Community Center Inc | MA | \$248,086 | Exec Director | \$47,132 | \$42,607 | 2024 |
| California Kindergarten Association | CA | \$247,867 | President | \$8,200 | \$7,333 | 2023 |
| Carter Nursery School Inc | MA | \$258,376 | School Director | \$63,900 | \$59,471 | 2023 |
| Wee Love Preschool | CO | \$247,410 | Executive Di | \$83,516 | \$78,483 | 2025 |
| One Step Ministries | VA | \$247,383 | President | \$24,930 | \$24,930 | 2023 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|---|-------|-----------|--------------------|-----------------|-----------------|------|
| Little Shepherds Day Care | KY | \$246,887 | Director | \$40,996 | \$44,308 | 2024 |
| Monarch Montessori School | MN | \$259,806 | Executive Director | \$63,000 | \$62,623 | 2024 |
| Hopmeadow Nursery School Inc | CT | \$246,117 | Director | \$45,490 | \$41,801 | 2025 |
| Childrens House Preschool Inc | CO | \$245,629 | Executive Director | \$80,335 | \$75,494 | 2025 |
| Miss Ellies Education Center Inc | PA | \$244,518 | President | \$60,000 | \$60,192 | 2024 |
| Bayard Tiger Cub Childcare Center | NE | \$243,680 | Treasurer | \$2,673 | \$2,978 | 2023 |
| Fullerton Community Nursery School | CA | \$243,626 | Director | \$36,365 | \$31,589 | 2024 |
| Family Cooperative Preschool Inc | MA | \$243,159 | School Direc | \$47,507 | \$42,945 | 2024 |
| Giving Tree Montessori Inc | TN | \$263,753 | President | \$15,300 | \$16,656 | 2023 |
| Early Learning Center Inc | NJ | \$264,245 | President | \$61,700 | \$57,054 | 2023 |
| Annandale Preschool Association Inc | VA | \$264,265 | Executive Director | \$43,094 | \$40,779 | 2025 |

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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 238 organizations. Compensation range \$570–\$144,426; filing years 2021–2025.

| | |
|-----------------|--|
| SIZE BASIS | Matched on total revenue (\$252,977); for reference, expenses \$262,418 and assets \$114,268. |
| ROLE MATCH | Cynthia Hodgkins, reported title " <i>Director</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 | 2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material. |
| OUTLIERS | 11 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 | 21 st |
| Total compensation (D + F), as reported (no adjustments) | 21 st |
| Reportable pay only (column D), adjusted | 21 st |
| All sources (D + E + F), adjusted | 20 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 (Cynthia Hodgkins) 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 238 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,736 is reasonable (approximately the 21st 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.