

# Family Preschool Inc

Executive Director / CEO

EIN 560956492

NC · NTEE B21Z

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Sara Owens, Executive Director / CEO** (\$25,946) against **every comparable organization** that fit the selection criteria — **258** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

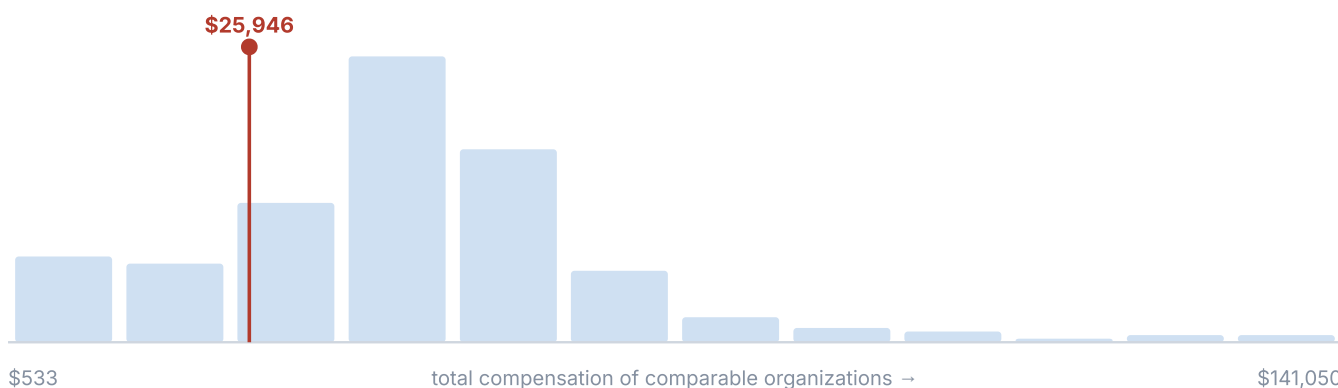
**Benchmarked executive:** Sara Owens — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21Z).
BUDGET	Total revenue between \$189,287 and \$423,778 — 0.67x to 1.50x the subject's \$282,519 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

**258** organizations qualified on sector, size, and geography → **258** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,698	\$30,714	\$41,100	\$53,298	\$65,823	<b>\$25,946</b>
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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 NC 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="#">Rockville Presbyterian Cooperative Nursery School</a>	MD	\$282,742	Program Director	\$28,000	<b>\$23,974</b>	2025
<a href="#">Marshall First Step Academy</a>	IL	\$282,176	Executive Director	\$16,146	<b>\$15,362</b>	2023
<a href="#">Circle School</a>	NY	\$283,012	Executive Director	\$51,829	<b>\$45,326</b>	2023
<a href="#">Whittier Wildflowers Preschool Inc</a>	MN	\$281,488	Board, Presc	\$59,622	<b>\$55,380</b>	2024
<a href="#">Big-little School</a>	OR	\$281,462	Executive Director	\$39,007	<b>\$34,052</b>	2024
<a href="#">College Heights Kindergarten Inc</a>	NM	\$281,245	President	\$21,154	<b>\$21,388</b>	2024
<a href="#">Wee Care Children's Enrichment</a>	NC	\$284,275	Executive Director	\$54,562	<b>\$51,631</b>	2025
<a href="#">Baby Bees Childcare Center Inc</a>	OR	\$280,249	Director	\$7,000	<b>\$6,111</b>	2024
<a href="#">Whitefish Community School</a>	MT	\$280,200	Executive Di	\$56,336	<b>\$55,614</b>	2025
<a href="#">Kingdom Kids Christian Academy42693</a>	MI	\$284,873	Director	\$42,844	<b>\$44,554</b>	2022
<a href="#">Children's Center Of North Harford Inc</a>	MD	\$279,270	Executive Director	\$59,941	<b>\$52,679</b>	2024
<a href="#">Oregon Preschool Inc</a>	WI	\$286,714	Co-director/teacher	\$60,811	<b>\$59,700</b>	2024
<a href="#">Lauderhill Community Child Care Cen</a>	FL	\$277,908	Directortreasurer	\$18,900	<b>\$19,320</b>	2021
<a href="#">Spring Hill School Inc</a>	VT	\$287,189	Program Director	\$60,499	<b>\$58,933</b>	2023
<a href="#">Discovering Mind Foundation</a>	UT	\$287,636	President	\$41,422	<b>\$38,826</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Arkansas Head Start Association Inc</a>	AR	\$277,364	Collaboration Director	\$82,063	<b>\$89,273</b>	2023
<a href="#">Trojan Learning Center Inc</a>	SD	\$277,172	Business Director	\$26,336	<b>\$28,130</b>	2023
<a href="#">Natural Bridges</a>	HI	\$288,879	President	\$127,200	<b>\$104,295</b>	2025
<a href="#">Still Water Montessori School Inc</a>	SC	\$275,930	President	\$36,200	<b>\$35,501</b>	2024
<a href="#">Maywood Cooperative Nursery School Inc</a>	NJ	\$290,080	Treasurer Director	\$62,039	<b>\$52,070</b>	2024
<a href="#">Growing Patch Childcare Learning</a>	IN	\$290,741	President	\$46,523	<b>\$46,119</b>	2024
<a href="#">Westville Community Nursery School Inc</a>	CT	\$274,120	Director	\$63,895	<b>\$57,980</b>	2023
<a href="#">Attala Corporate Child Development Center Consortium</a>	MS	\$291,028	Director, Administrator	\$43,766	<b>\$44,641</b>	2025
<a href="#">The Preschool On The Green Inc</a>	NH	\$273,762	Executive Di	\$59,189	<b>\$50,052</b>	2025
<a href="#">Valley Preschool</a>	MN	\$291,374	Director	\$57,402	<b>\$51,944</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 **258** organizations. Compensation range \$533–\$141,050; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$282,519); for reference, expenses \$245,782 and assets \$258,516.
ROLE MATCH	Sara Owens, reported title " <i>DIRECTOR</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	1 peer 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	19 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	18 <sup>th</sup>
Reportable pay only (column D), adjusted	20 <sup>th</sup>
All sources (D + E + F), adjusted	19 <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 (Sara Owens) 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 258 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$25,946 is reasonable (approximately the 19<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.