

# Southern Early Childhood Association

Executive Director / CEO

EIN 576031854  
AR · NTEE B22Z  
FY ending 2024-06-30  
June 10, 2026

This analysis benchmarks the total compensation of **Maurena Lopez, Executive Director / CEO** (\$49,182) against the **2000** closest of **2,017** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **66<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Maurena Lopez — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B22Z).
BUDGET	Total revenue between \$136,476 and \$305,544 — 0.67x to 1.50x the subject's \$203,696 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

**2,017** organizations qualified on sector, size, and geography → **2,000** within the band form the benchmarked peer set (closest by budget).

## Distribution of comparable compensation



\$6,620	\$18,853	\$37,815	\$57,502	\$80,965	<b>\$49,182</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 AR 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="#">First Steps Preschool</a>	OH	\$203,672	Preschool Director	\$36,965	<b>\$34,831</b>	2024
<a href="#">The Columbia School Linguistic</a>	NJ	\$203,734	President	\$10,000	<b>\$7,738</b>	2025
<a href="#">Alumni Association Of Fitchburg</a>	MA	\$203,774	Secretary/tr	\$575	<b>\$460</b>	2024
<a href="#">Chester Springs Library</a>	PA	\$204,014	Executive Director	\$61,685	<b>\$54,726</b>	2024
<a href="#">Gethsemane Ranch Inc</a>	FL	\$204,030	Secretary	\$20,244	<b>\$16,919</b>	2024
<a href="#">Choctaw County Public Library Inc</a>	AL	\$204,057	Library Director	\$26,400	<b>\$25,373</b>	2024
<a href="#">Westside Early Education</a>	IA	\$203,309	Director, Teacher	\$41,151	<b>\$39,052</b>	2025
<a href="#">Mandela International Magnet School Education Foundation</a>	NM	\$203,289	Treasurer	\$3,000	<b>\$2,871</b>	2024
<a href="#">Enlighten Learning Resource Inc</a>	CA	\$204,112	Executive Director And Tutor	\$53,760	<b>\$41,299</b>	2024
<a href="#">Teacher Apprenticeship Network</a>	NJ	\$203,250	Executive Director	\$13,847	<b>\$10,999</b>	2024
<a href="#">Hampton Roads Chess Association</a>	VA	\$204,156	Executive Director	\$40,598	<b>\$34,873</b>	2024
<a href="#">K12c Solutions</a>	MI	\$203,124	Chief Executive Officer	\$32,974	<b>\$31,173</b>	2023
<a href="#">Dr Gertrude A Barber Educational</a>	PA	\$204,274	Executive Vice President	\$18,945	<b>\$17,304</b>	2023
<a href="#">Local 619 Jatc</a>	MS	\$203,105	Trustee	\$29,878	<b>\$29,604</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Greater Cincinnati Library Consortium</a>	OH	\$203,100	Executive Director	\$60,203	<b>\$58,403</b>	2023
<a href="#">Women Leading Kentucky Inc</a>	KY	\$203,065	Executive Director	\$47,712	<b>\$45,603</b>	2024
<a href="#">Decode Project Inc</a>	KY	\$204,353	Executive Director	\$60,951	<b>\$56,755</b>	2025
<a href="#">Harford County Education Foundation Inc</a>	MD	\$204,365	President	\$65,833	<b>\$53,344</b>	2025
<a href="#">Institute For Americas Future Inc</a>	DC	\$203,014	Chair/pres/co-d	\$50,580	<b>\$39,487</b>	2024
<a href="#">Mercy Christian Academy</a>	LA	\$204,384	Board Member	\$32,296	<b>\$32,572</b>	2023
<a href="#">Family Child Care Providers Association Of San Francisco Inc</a>	CA	\$202,970	Executive Director	\$45,637	<b>\$36,094</b>	2023
<a href="#">Book Drive For Kids</a>	TX	\$204,436	Executive Director	\$50,000	<b>\$44,496</b>	2024
<a href="#">Missouri Junior Golf Scholarship</a>	MO	\$202,899	Chairperson	\$31,985	<b>\$30,138</b>	2024
<a href="#">Millennium Leadership Christian Academy Inc</a>	FL	\$204,543	Director	\$46,450	<b>\$38,821</b>	2024
<a href="#">Anastasis Academy</a>	CO	\$204,546	Executive Di	\$38,646	<b>\$32,967</b>	2024

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

## ● Sample, role match & sensitivity

PEER COUNT **2000** organizations. Compensation range \$1–\$391,417; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$203,696); for reference, expenses \$224,887 and assets \$250,124.
ROLE MATCH	Maurena Lopez, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	246 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	66 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	66 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	57 <sup>th</sup>
Reportable pay only (column D), adjusted	69 <sup>th</sup>
All sources (D + E + F), adjusted	56 <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 (Maurena Lopez) 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 10, 2026, comparing compensation against 2000 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$49,182 is reasonable (approximately the 66<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 10, 2026.