

St Thomas Day School Inc

Executive Director / CEO

EIN 582344507

GA · NTEE B21Z

FY ending 2025-08-31

June 9, 2026

This analysis benchmarks the total compensation of **Kym Futch, Executive Director / CEO** (\$35,271) against **every comparable organization** that fit the selection criteria — **282** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **26th** percentile of comparable organizations within the typical range

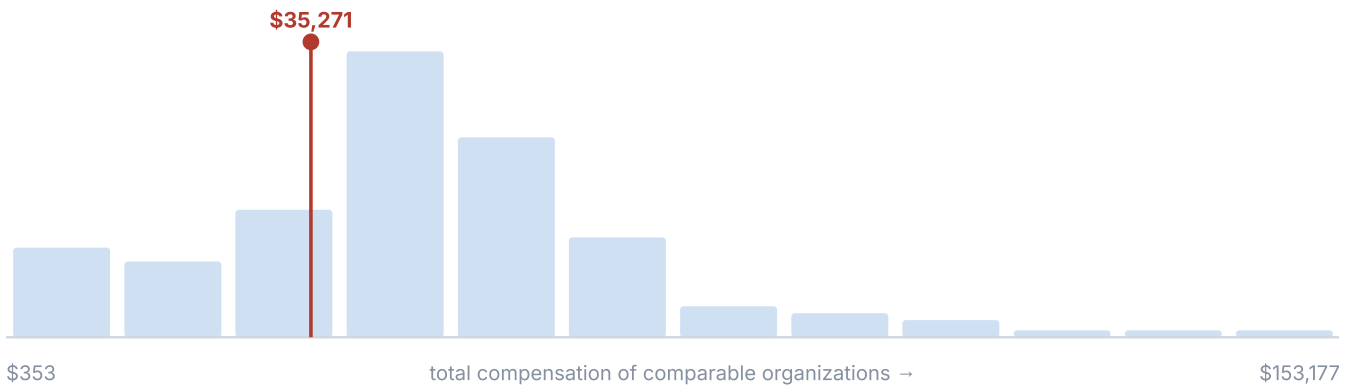
Benchmarked executive: Kym Futch — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21Z).
BUDGET	Total revenue between \$221,898 and \$496,788 — 0.67x to 1.50x the subject's \$331,192 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

282 organizations qualified on sector, size, and geography → **282** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,064	\$34,045	\$46,421	\$60,385	\$76,462	\$35,271
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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 GA 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
Little Disciples Learning Center	OH	\$331,624	Director/pre	\$77,780	\$84,100	2024
East End Preschool	TX	\$330,142	Director	\$44,520	\$44,291	2025
Miss Ruby's Kids	SC	\$332,288	Executive Director	\$72,397	\$75,116	2025
Dayspring Childrens Center	OH	\$329,522	President	\$84,600	\$89,116	2025
Gazelle Creative Learning School	CA	\$329,372	President	\$102,550	\$90,399	2024
Mid-mitten Montessori	MI	\$333,251	Ex Officio	\$44,444	\$46,831	2024
School Of The Beartooths	MT	\$328,664	Executive Director	\$52,082	\$59,005	2023
Suburban Nursery School Inc	MD	\$328,391	Teacher	\$36,658	\$36,020	2023
Children's Rocky Mountain School Inc	CO	\$328,351	Executive Director	\$65,341	\$63,961	2024
Community Farm School Inc	MA	\$327,842	Clerk	\$24,576	\$22,545	2024
Kidz R Us Too	IA	\$334,845	Secretarydirector	\$50,700	\$56,671	2024
Altadena Nursery School Inc	CA	\$326,868	Director	\$47,895	\$41,132	2025
Sunshine And Rainbows Early	TX	\$336,330	Director	\$35,770	\$35,586	2025
Trinity Preschool Inc	MN	\$324,730	Executive Dir.	\$74,000	\$72,722	2025
Chenango Valley Nursery Inc	NY	\$338,231	Executive Dir.	\$49,509	\$44,494	2025
Peace Unlimited Corporation	NY	\$322,834	President/director	\$53,404	\$50,719	2023
Berkeley Hills Parents Association	CA	\$340,360	Exec. Direct	\$77,439	\$68,264	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Morning Glory Enterprises	CA	\$321,433	Ceo Member At Large	\$75,604	\$66,646	2024
Creative Play Children's Learning	FL	\$341,063	Director	\$49,252	\$48,628	2023
The Children's Farm Inc	MN	\$320,352	President	\$13,200	\$12,972	2025
Love And Learn Preschool Inc	NJ	\$318,739	Director	\$38,896	\$35,452	2024
The Learning Nest Cincinnati	OH	\$318,257	Director President	\$35,000	\$37,844	2024
Cisco Center Foundation Inc	MD	\$344,268	Ex Officio A	\$31,500	\$30,063	2024
Lord Of Life Christian Preschool	OH	\$318,105	Education Director	\$41,886	\$46,627	2023
Fallston Country Pre-kindergar	MD	\$344,539	Teacher	\$46,295	\$43,045	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA cost of living and 2025 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 GA 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	282 organizations. Compensation range \$353–\$153,177; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$331,192); for reference, expenses \$339,482 and assets \$152,404.
ROLE MATCH	Kym Futch, 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	1 peer 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	26 th
Total compensation (D + F), as reported (no adjustments)	26 th
Reportable pay only (column D), adjusted	26 th
All sources (D + E + F), adjusted	26 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 (Kym Futch) 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 282 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$35,271 is reasonable (approximately the 26th 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.