

Roseland Christian Preschool

Executive Director / CEO

EIN 593729152

FL · NTEE P33

FY ending 2025-07-31

June 9, 2026

This analysis benchmarks the total compensation of **Stephanie Herrera, Executive Director / CEO** (\$54,060) against **every comparable organization** that fit the selection criteria — **331** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43rd** percentile of comparable organizations within the typical range

Benchmarked executive: Stephanie Herrera — reported title “PRESCHOOL DI”, 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 \$266,481 and \$596,599 — 0.67x to 1.50x the subject's \$397,733 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

331 organizations qualified on sector, size, and geography → **331** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,570	\$39,407	\$58,056	\$72,110	\$91,195	\$54,060
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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 FL 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
Chaffee County Childcare	CO	\$397,719	Executive Director	\$43,000	\$48,284	2022
Morning Star Education Center	CA	\$397,907	President	\$720	\$679	2024
Highland Children's House	VA	\$396,375	Executive Director	\$45,500	\$48,003	2024
Next To Parents Daycare Center Inc	LA	\$399,532	President	\$48,000	\$59,457	2023
Kids Corner Child Care & Learning C	IA	\$395,849	Executive Di	\$39,922	\$49,173	2023
Gps Kids Club	KS	\$399,815	Director	\$29,690	\$35,047	2024
Berry Tender Childcare Inc	IA	\$395,492	Executive Director	\$41,518	\$51,138	2023
Tracy Kids World	MN	\$402,253	President	\$15,600	\$16,843	2024
Abc 123 Human Resources Inc	TX	\$392,115	President	\$21,946	\$23,987	2024
Leap Of Faith Ministries Inc	IN	\$391,533	President	\$2,900	\$3,342	2024
Growing In Gods Love Childcare	MT	\$404,123	Director	\$66,409	\$78,217	2024
Great Beginnings Preschool & Child	TX	\$390,852	Executive Director	\$31,200	\$34,102	2024
St Andrews Preschool And Day Care	AZ	\$404,717	Preschool Director	\$56,853	\$59,742	2024
Davenport Child Care Inc	MA	\$406,019	Program Dire	\$55,199	\$55,799	2023
Tesoritos Daycare & Learning Center Inc	PR	\$406,231	President	\$33,348	\$35,241	2023
Caroline Asp Inc	NY	\$407,102	Director	\$69,304	\$68,427	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Orleans After School Activities	MA	\$388,272	Executive Di	\$93,263	\$91,573	2024
Mechanicsburg Learning Center	PA	\$407,373	Executive Di	\$15,163	\$17,010	2023
Millbrook Early Childhood Education	NY	\$387,466	Executive Director	\$72,519	\$71,602	2024
Crosskids Child Development Center	AR	\$408,653	Assistant Di	\$5,000	\$6,322	2023
Phmc 1500	PA	\$408,656	Vp & Secretary	\$372,461	\$417,830	2023
Tlc Child Care Inc	NJ	\$386,732	Trustee	\$21,182	\$20,664	2024
Big Bird Daycare Inc	AL	\$386,395	Director	\$1,500	\$1,823	2023
Rise Child Development Center Inc	TX	\$409,298	Ceo	\$93,345	\$105,039	2023
Come And See Preschool & After School	CA	\$385,895	President	\$99,000	\$90,999	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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 331 organizations. Compensation range \$282–\$417,830; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$397,733); for reference, expenses \$389,897 and assets \$313,736.

ROLE MATCH Stephanie Herrera, reported title "*PRESCHOOL DI*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 7 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	43 rd
Total compensation (D + F), as reported (no adjustments)	54 th
Reportable pay only (column D), adjusted	44 th
All sources (D + E + F), adjusted	42 nd

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 (Stephanie Herrera) 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 331 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$54,060 is reasonable (approximately the 43rd 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.