

Miss Tinas Preschool Inc

Executive Director / CEO

EIN 710806467
 AR · NTEE P33
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Tina Skaggs, Executive Director / CEO** (\$38,540) against **every comparable organization** that fit the selection criteria — **347** 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: Tina Skaggs — reported title "President", 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 \$301,048 and \$673,989 — 0.67x to 1.50x the subject's \$449,326 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

347 organizations qualified on sector, size, and geography → **347** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,354	\$38,013	\$48,225	\$61,266	\$76,540	\$38,540
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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
Sunny Bunch Christian Childcare Center Inc	MI	\$449,651	Chairman Of The Board	\$48,880	\$46,210	2023
Rhemas Child Care Center Inc	MI	\$450,234	President	\$66,800	\$63,151	2023
Learn N Move	ND	\$448,030	Center Director (Jan-july)	\$24,203	\$24,327	2023
W C Christian Child	SC	\$452,529	Assistant	\$45,238	\$44,999	2022
Sunnyside Daycare	IL	\$445,477	President	\$85,100	\$74,430	2024
Saving All Children	CA	\$444,706	Executive Dir.	\$47,400	\$36,413	2024
Winn Area Activity Center	MI	\$444,617	President	\$250	\$230	2024
Islip School Age Child Care Corp	NY	\$455,271	Program Director	\$85,563	\$67,011	2025
Petersburg Children's Center Inc	AK	\$443,267	Executive Director & Treasurer	\$40,328	\$34,301	2024
St Paul Outreach Inc	IL	\$456,021	Center Director	\$60,298	\$52,738	2024
Bright Beginnings Childrens Center	MA	\$442,551	President	\$50,300	\$40,212	2024
Irvington Childrens Center Inc	NY	\$441,888	Executive Dir.	\$80,550	\$64,754	2024
Greater St Paul Day Care And	FL	\$441,522	Executive Di	\$79,000	\$66,024	2024
Kids Are Kids Learning Center Inc	MS	\$457,510	President	\$19,500	\$19,892	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Aunt Faye Early Learning Academy	TX	\$440,385	Ceo	\$30,333	\$26,298	2025
Community Child Care Center Of	NY	\$459,282	Executive Director	\$67,745	\$54,460	2024
Enchanted Days Learning Center	MS	\$459,592	Board Member	\$73,916	\$75,402	2023
London Bridge Child Care Center Inc	RI	\$459,901	Executive Director	\$93,440	\$79,710	2024
Archer Cooperative Nursery School Inc	NJ	\$436,947	Executive Dir.	\$50,345	\$38,958	2025
Aspire Inc	NJ	\$436,487	Director	\$173,725	\$137,991	2024
Olivet Academy Early Learning Center	NY	\$462,333	Director	\$1,500	\$1,206	2024
Blackhawk Learning Connection	IL	\$463,727	Executive Director	\$56,484	\$50,861	2023
Cameron Road Daycare Inc	WI	\$463,965	President	\$51,734	\$48,066	2024
Rockford Day Nursery	IL	\$464,385	Executive Director (Thru May 2023)	\$61,685	\$55,545	2023
New Sharon Community Child Care Center	IA	\$464,511	Exec Director	\$51,704	\$50,365	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.

● Sample, role match & sensitivity

PEER COUNT	347 organizations. Compensation range \$230–\$340,200; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$449,326); for reference, expenses \$831,352 and assets \$1,311,610. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Tina Skaggs, reported title " <i>President</i> ", 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	23 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)	22 nd
Reportable pay only (column D), adjusted	27 th
All sources (D + E + F), adjusted	25 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 (Tina Skaggs) 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 347 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$38,540 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.