

Lynn Oaks School Inc

Executive Director / CEO

EIN 720902335

LA · NTEE B21Z

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Kim Duplantier, Executive Director / CEO** (\$7,223) against **every comparable organization** that fit the selection criteria — **213** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 6th percentile of comparable organizations

below the typical range for comparable organizations

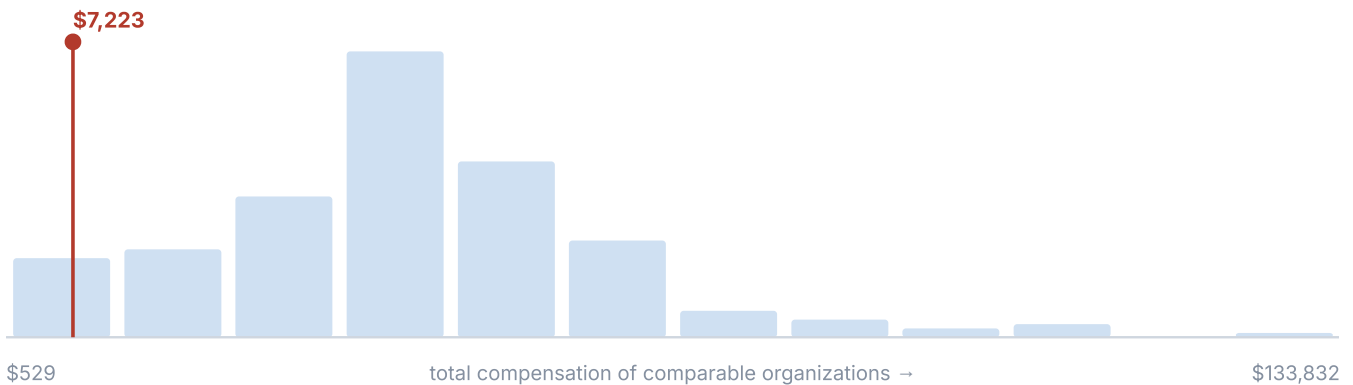
Benchmarked executive: Kim Duplantier — reported title “PRINCIPAL”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21Z).
BUDGET	Total revenue between \$160,075 and \$358,377 — 0.67x to 1.50x the subject's \$238,918 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

213 organizations qualified on sector, size, and geography → **213** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,675	\$29,578	\$40,367	\$51,841	\$62,263	\$7,223
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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 LA 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
Community Nursery School Of Wilton Inc	CT	\$240,181	Director	\$43,450	\$36,997	2025
Children Of Promise Childcare	IN	\$237,531	Exec Director	\$12,453	\$12,603	2023
Agape Educational Center Inc	CA	\$236,971	Cfo	\$65,860	\$53,014	2024
The Episcopal Preschool Inc	IL	\$236,912	Director	\$58,500	\$52,230	2025
Faith Services	RI	\$241,105	Director	\$30,967	\$27,680	2024
A Childs Heart Inc	CA	\$241,531	Preschool Director	\$60,000	\$48,297	2024
Family Cooperative Preschool Inc	MA	\$243,159	School Direc	\$47,507	\$39,795	2024
Fullerton Community Nursery School	CA	\$243,626	Director	\$36,365	\$29,272	2024
Bayard Tiger Cub Childcare Center	NE	\$243,680	Treasurer	\$2,673	\$2,759	2023
Miss Ellies Education Center Inc	PA	\$244,518	President	\$60,000	\$55,777	2024
Philomath Montessori School	OR	\$233,069	Executive Director	\$70,098	\$59,118	2025
Intown Playgroup Inc	DC	\$233,068	Director Of The Playgroup	\$38,333	\$31,357	2024
Childrens House Preschool Inc	CO	\$245,629	Executive Director	\$80,335	\$69,956	2025
Hopmeadow Nursery School Inc	CT	\$246,117	Director	\$45,490	\$38,734	2025
Little Shepherds Day Care	KY	\$246,887	Director	\$40,996	\$41,058	2024
Plymouth Nursery School	IA	\$230,926	Director	\$35,910	\$36,652	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
One Step Ministries	VA	\$247,383	President	\$24,930	\$23,101	2023
Wee Love Preschool	CO	\$247,410	Executive Di	\$83,516	\$72,726	2025
Crayon Corner Learning Center Inc	IA	\$230,274	Director	\$44,009	\$43,761	2025
La Escuelita	NC	\$230,144	Founding Director	\$11,500	\$11,076	2024
California Kindergarten Association	CA	\$247,867	President	\$8,200	\$6,796	2023
Sheldonville Community Center Inc	MA	\$248,086	Exec Director	\$47,132	\$39,481	2024
Northeast Iowa Montessori School	IA	\$248,842	Head Of Scho	\$36,980	\$38,860	2023
Silver Spring Nursery School Inc	MD	\$228,188	Executive Director Till 630	\$34,802	\$31,226	2023
Elizabeth Seton Montessori School	PA	\$227,851	President	\$75,932	\$70,587	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to LA 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 LA 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 213 organizations. Compensation range \$529–\$133,832; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$238,918); for reference, expenses \$835,077 and assets \$4,492,911. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Kim Duplantier, reported title " <i>PRINCIPAL</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	6 th
Total compensation (D + F), as reported (no adjustments)	5 th
Reportable pay only (column D), adjusted	7 th
All sources (D + E + F), adjusted	6 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 (Kim Duplantier) 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 213 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,223 is reasonable (approximately the 6th 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.