

Gray County Latchkey Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Cecilia Kennedy, Executive Director / CEO** (\$30,471) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 41st percentile of comparable organizations

within the typical range

Benchmarked executive: Cecilia Kennedy — reported title "EXEC DIRECTO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (P33).

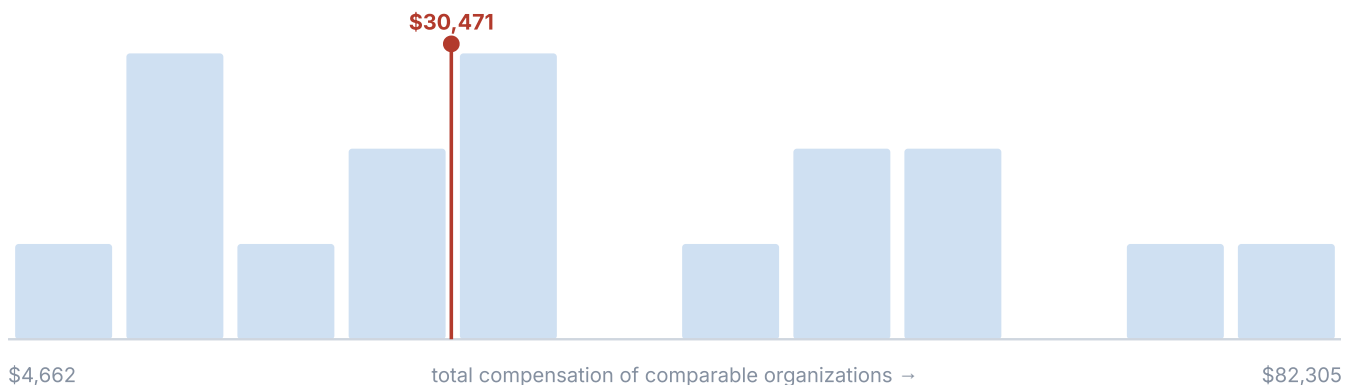
BUDGET Total revenue between \$178,144 and \$398,830 — 0.67x to 1.50x the subject's \$265,887 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P33) + TX + budget 0.67–1.5x revenue.

17 organizations qualified on sector, size, and geography

→ **17** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,754

\$21,316

\$32,400

\$52,483

\$64,268

\$30,471



● 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 TX 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
Mba Mi Mundo Daycare	TX	\$265,715	Director	\$12,169	\$11,820	2024
Church Women United-child Care Cent	TX	\$276,693	President	\$4,800	\$4,662	2024
Tesia Tiny Daycare Center Inc	TX	\$253,737	President	\$73,500	\$71,391	2024
Bethel Childrens Day Care Center	TX	\$280,348	Director	\$31,727	\$30,817	2024
Comunidad Child Care Center	TX	\$249,313	Director	\$46,900	\$46,900	2023
Stratford Area Youth Care Agency	TX	\$237,606	Youth Care Center Director	\$15,192	\$14,756	2024
Kiddie Kare Day Care Center In	TX	\$237,239	Vice President	\$25,200	\$25,200	2023
John G Jones Learning Center	TX	\$228,495	Center Director	\$32,400	\$32,400	2023
Ls&s Preschool	TX	\$310,898	President	\$54,724	\$51,784	2025
Greenacres Child Care Center	TX	\$210,721	President	\$34,563	\$33,571	2024
Cornerstone Association Of Ministers And Educators Inc	TX	\$202,695	Vice President	\$12,000	\$11,656	2024
Little Disciples Early Learning	TX	\$338,909	Director	\$86,978	\$82,305	2025
Neighborhood Kidz Club	TX	\$346,964	Executive Director	\$59,520	\$59,520	2023
Little Precious Steps	TX	\$355,931	Executive Dir.	\$60,428	\$58,694	2024
Sharon Studer Inc	TX	\$378,476	Executive Direc	\$54,033	\$52,483	2024
Great Beginnings Preschool & Child	TX	\$390,852	Executive Director	\$31,200	\$30,305	2024
Abc 123 Human Resources Inc	TX	\$392,115	President	\$21,946	\$21,316	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX cost of living and 2023 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 TX 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 17 organizations. Compensation range \$4,662–\$82,305; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$265,887); for reference, expenses \$233,909 and assets \$137,670.

ROLE MATCH Cecilia Kennedy, reported title "*EXEC DIRECTO*", benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	41 st
Total compensation (D + F), as reported (no adjustments)	35 th
Reportable pay only (column D), adjusted	41 st
All sources (D + E + F), adjusted	41 st

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 (Cecilia Kennedy) 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 17 similarly situated organizations (Same NTEE sector (P33) + TX + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,471 is reasonable (approximately the 41st 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.