

El Kinder Bilingual Academy Inc

Executive Director / CEO

EIN 752960338

TX · NTEE P33

FY ending 2024-07-31

June 9, 2026

This analysis benchmarks the total compensation of **Susana Martinez, Executive Director / CEO** (\$47,970) against **every comparable organization** that fit the selection criteria — **20** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **45th** percentile of comparable organizations within the typical range

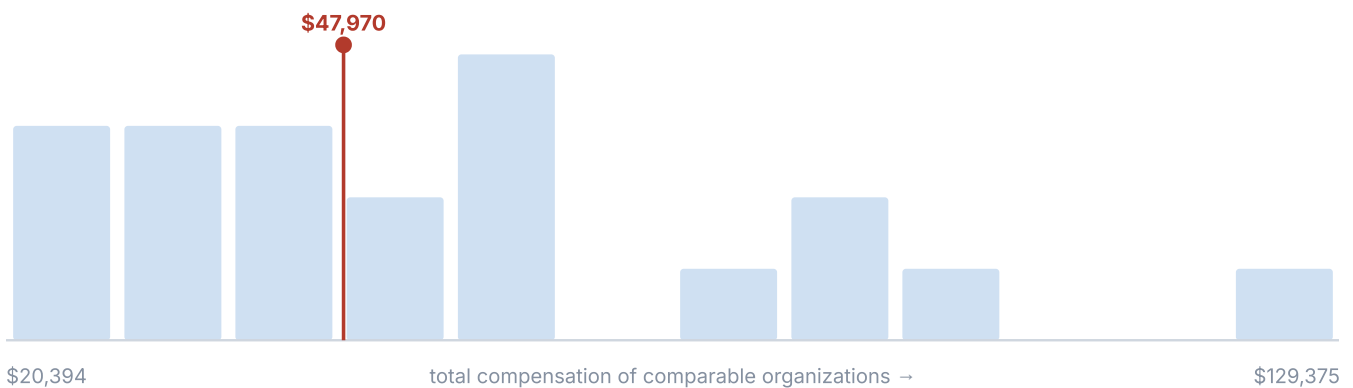
Benchmarked executive: Susana Martinez — reported title "ASS DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33).
BUDGET	Total revenue between \$318,704 and \$713,517 — 0.67x to 1.50x the subject's \$475,678 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33) + TX + budget 0.67–1.5x revenue.

20 organizations qualified on sector, size, and geography → **20** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,840	\$35,597	\$55,210	\$68,437	\$92,957	\$47,970
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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 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
Longview Child Development Center	TX	\$477,362	Executive Di	\$56,387	\$56,387	2024
Trinity Child Development Center	TX	\$495,386	Executive Director	\$59,500	\$61,257	2023
Smartie Pants Academy Center Houston	TX	\$509,537	Director	\$89,950	\$92,607	2023
Aunt Faye Early Learning Academy	TX	\$440,385	Ceo	\$30,333	\$29,551	2025
Greenville Avenue Child Development Center	TX	\$409,616	Daycare Director	\$42,920	\$44,188	2023
Rise Child Development Center Inc	TX	\$409,298	Ceo	\$93,345	\$96,102	2023
St Pius X Early Care And Education	TX	\$542,234	Executive Dir.	\$20,883	\$20,883	2024
Abc 123 Human Resources Inc	TX	\$392,115	President	\$21,946	\$21,946	2024
Great Beginnings Preschool & Child	TX	\$390,852	Executive Director	\$31,200	\$31,200	2024
Promise Ministries	TX	\$564,281	Director	\$45,815	\$45,815	2024
Teeter Totter Village Inc	TX	\$566,580	President	\$80,834	\$80,834	2024
Sharon Studer Inc	TX	\$378,476	Executive Direc	\$54,033	\$54,033	2024
Little Precious Steps	TX	\$355,931	Executive Dir.	\$60,428	\$60,428	2024
Asbury House Child Enrichment	TX	\$596,106	Executive Di	\$62,460	\$64,305	2023
Blessings Learning Academy Of Alamo	TX	\$602,090	Ceo	\$36,000	\$37,063	2023
Neighborhood Kidz Club	TX	\$346,964	Executive Director	\$59,520	\$61,278	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Little Disciples Early Learning	TX	\$338,909	Director	\$86,978	\$84,736	2025
Central Montessori School	TX	\$633,797	Vice President	\$40,200	\$41,387	2023
St Marys Early Childhood Learning Center	TX	\$646,063	President	\$129,375	\$129,375	2024
Hand In Hand Child Development Center	TX	\$690,045	Daycare Director	\$19,809	\$20,394	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 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	20 organizations. Compensation range \$20,394–\$129,375; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$475,678); for reference, expenses \$439,280 and assets \$114,644.
ROLE MATCH	Susana Martinez, reported title <i>"ASS 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.
OUTLIERS	1 peer 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	45th
Total compensation (D + F), as reported (no adjustments)	45th

Reportable pay only (column D), adjusted

50th

All sources (D + E + F), adjusted

45th

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 (Susana Martinez) 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 20 similarly situated organizations (Same NTEE sector (P33) + TX + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,970 is reasonable (approximately the 45th 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.