

# Amazing Scholar Academy Preschool

Executive Director / CEO

EIN 830784165  
 PA · NTEE B21  
 FY ending 2023-06-30  
 June 9, 2026

This analysis benchmarks the total compensation of **Kathy Duncan, Executive Director / CEO** (\$35,350) against **every comparable organization** that fit the selection criteria — **67** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **40<sup>th</sup>** percentile of comparable organizations within the typical range

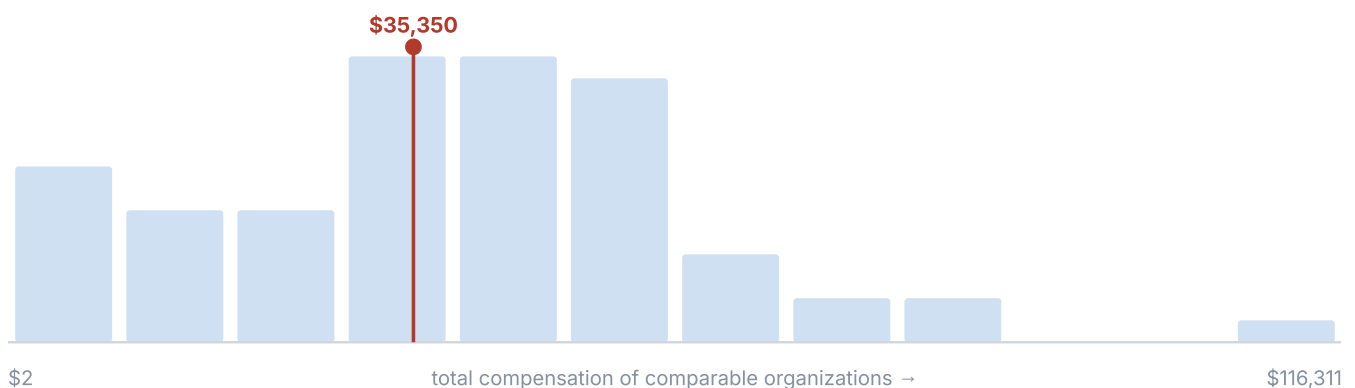
**Benchmarked executive:** Kathy Duncan — reported title “Board Member-Ex-officio, non-voting”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (B21).
- BUDGET** Total revenue between \$100,638 and \$225,309 — 0.67x to 1.50x the subject's \$150,206 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

**67** organizations qualified on sector, size, and geography → **67** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,194	\$23,407	\$39,188	\$49,721	\$64,281	\$35,350
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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 PA 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
<a href="#">Footsteps Academy</a>	PA	\$149,231	Director	\$23,362	<b>\$22,692</b>	2024
<a href="#">The Remnant Academy Inc</a>	TX	\$152,255	President	\$6,032	<b>\$5,877</b>	2024
<a href="#">Early Leader Child Care Ministries Inc</a>	IN	\$152,455	President	\$15,800	<b>\$16,708</b>	2023
<a href="#">Dallas Cooperative Preschool</a>	TX	\$156,560	President	\$14,942	<b>\$14,558</b>	2024
<a href="#">Faith Pre-school</a>	OH	\$141,774	Director	\$37,128	<b>\$39,433</b>	2023
<a href="#">Positive Outlook Inc</a>	LA	\$161,592	President	\$46,801	<b>\$51,677</b>	2023
<a href="#">Bethpage Nursery School</a>	NY	\$162,256	Executive Director	\$41,469	<b>\$36,498</b>	2024
<a href="#">Centreville Preschool Inc</a>	VA	\$162,726	Director	\$17,054	<b>\$15,625</b>	2025
<a href="#">American Friends Of Childrens Nursery</a>	NJ	\$137,458	Vice President	\$56,000	<b>\$50,138</b>	2023
<a href="#">Middleton Early Learning Center Inc</a>	NJ	\$137,305	Director/teacher	\$58,307	<b>\$49,398</b>	2025
<a href="#">Arizona Nursery Assoc Foundation</a>	AZ	\$137,182	Director	\$2	<b>\$2</b>	2024
<a href="#">Kirkland Preschool</a>	WA	\$164,337	President	\$9,660	<b>\$8,673</b>	2023
<a href="#">Fort Hunt Preschool Inc</a>	VA	\$134,693	Preschool Director	\$55,633	<b>\$52,320</b>	2024
<a href="#">Covenant Community School Inc</a>	NC	\$170,857	Director	\$48,462	<b>\$50,213</b>	2023
<a href="#">St Paul's Church Nursery School Inc</a>	MA	\$173,456	Executive Director & Head Teacher	\$73,987	<b>\$64,757</b>	2024
<a href="#">International Association For Research On Service-</a>	LA	\$126,229	Administrative Director	\$53,547	<b>\$59,126</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">learning And</a>						
<a href="#">Latino Educational Achievement</a>	NC	\$124,599	Executive Director	\$23,280	<b>\$24,121</b>	2023
<a href="#">Faith Academy Inc</a>	FL	\$121,329	Director	\$11,850	<b>\$10,843</b>	2024
<a href="#">Kidz Clubhouse</a>	ND	\$181,028	Director	\$4,042	<b>\$4,320</b>	2024
<a href="#">Little Shepherd Preschool The</a>	RI	\$118,895	Director	\$32,400	<b>\$31,154</b>	2023
<a href="#">Spring-mar Preschool Association Inc</a>	VA	\$182,611	School Director	\$31,106	<b>\$28,500</b>	2025
<a href="#">Center Preschool Inc</a>	CT	\$184,473	Pres	\$127,361	<b>\$116,311</b>	2024
<a href="#">Palm Tree Academy</a>	TX	\$185,863	School Principal	\$25,832	<b>\$25,168</b>	2024
<a href="#">Community Preschool Inc</a>	OH	\$114,445	President	\$41,012	<b>\$41,219</b>	2025
<a href="#">Montessori Center Of Pearl Harbor</a>	HI	\$188,250	Director/teacher Rep.	\$73,350	<b>\$63,964</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 67 organizations. Compensation range \$2–\$116,311; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$150,206); for reference, expenses \$157,112 and assets \$9,231.

**ROLE MATCH** Kathy Duncan, reported title *"Board Member-Ex-officio, non-voting"*, 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.**

RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
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	40 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	39 <sup>th</sup>
Reportable pay only (column D), adjusted	43 <sup>rd</sup>
All sources (D + E + F), adjusted	39 <sup>th</sup>

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 (Kathy Duncan) 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 67 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$35,350 is reasonable (approximately the 40<sup>th</sup> 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.