

Corridor Christian Early Learning Center

Executive Director / CEO

EIN 831726996
 IA · NTEE P33
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Melissa Schilling, Executive Director / CEO** (\$57,000) against **every comparable organization** that fit the selection criteria — **365** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **64th** percentile of comparable organizations within the typical range

Benchmarked executive: Melissa Schilling — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

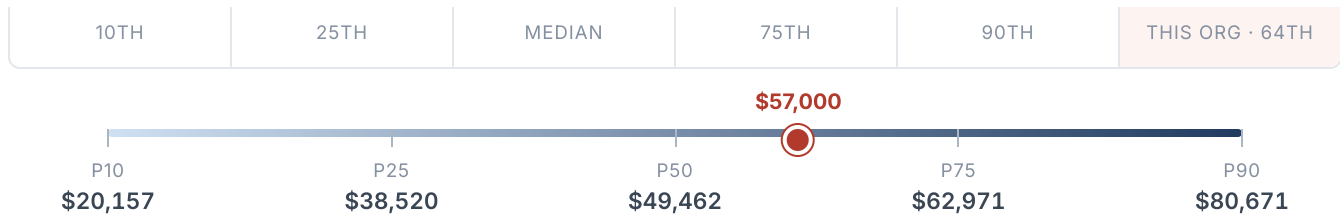
SECTOR	Organizations sharing the subject's NTEE classification (P33).
BUDGET	Total revenue between \$331,915 and \$743,095 — 0.67x to 1.50x the subject's \$495,397 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

365 organizations qualified on sector, size, and geography → **365** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$20,157	\$38,520	\$49,462	\$62,971	\$80,671	\$57,000
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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 IA 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
Trinity Child Development Center	TX	\$495,386	Executive Director	\$59,500	\$54,358	2023
Saugerties Early Childhood Learning	NY	\$494,960	President	\$15,860	\$12,713	2024
Bright Eyes Quality Child Care Inc	FL	\$494,858	President, Ceo	\$96,900	\$83,137	2023
Cedar County Coordinated Child Care	IA	\$493,998	Director	\$65,403	\$61,889	2025
Community Childrens Center	CT	\$497,579	Executive Director	\$20,713	\$16,784	2025
Children's Academy For Education	TN	\$490,869	Ceo	\$9,843	\$9,179	2024
Wisdomworks	CA	\$490,269	Ceo	\$63,840	\$47,641	2025
Lake Bowen Child Development Center	SC	\$489,660	Director	\$41,345	\$38,263	2024
First Congregational Preschool Inc	CT	\$503,076	Executive Director	\$78,090	\$63,277	2025
Kid Station At Heritage	IA	\$503,388	Executive Di	\$71,555	\$69,502	2024
Central Child Care Of Wv	WV	\$486,079	Director	\$44,174	\$42,429	2024
Binghampton Community Christian Life Center	TN	\$485,688	Day Care Director	\$39,452	\$36,787	2024
Mansfield Training School Dist 1199	CT	\$506,036	Director	\$68,654	\$55,631	2025
Johnson County Learning Center Inc	IN	\$484,508	Executive Di	\$52,000	\$48,645	2024
Alpha Day Care Center (A New Jersey Non Profit Corporation)	NJ	\$506,720	Director	\$99,100	\$78,491	2024
Little Thinkers Inc	IN	\$507,040	Executive Dir.	\$59,122	\$55,308	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Northwest Child Development Centers	NC	\$483,059	Ceo	\$92,661	\$87,442	2023
Children Country & Lives Ccl	CA	\$482,987	Member	\$15,600	\$11,642	2025
Carol Matheys Center For Children &	MN	\$507,941	Executive Director	\$84,466	\$74,039	2024
Paradise Place	CO	\$508,038	Secretary	\$60,000	\$51,037	2024
Raindrop Early Learning Center	IL	\$508,778	Pres/exec Dir	\$55,520	\$49,850	2023
Smartie Pants Academy Center Houston	TX	\$509,537	Director	\$89,950	\$82,177	2023
Reeds Refuge Center Inc	DE	\$509,699	President	\$7,500	\$6,515	2024
Magic Depot Child Care Center Inc	IA	\$511,701	Day Care Dir	\$42,305	\$41,091	2024
Tiny Twisters Child Care Center	NH	\$511,936	Director	\$46,054	\$36,751	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA 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 IA 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	365 organizations. Compensation range \$139–\$339,226; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$495,397); for reference, expenses \$575,919 and assets \$73,416.
ROLE MATCH	Melissa Schilling, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 22 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	64 th
Total compensation (D + F), as reported (no adjustments)	53 rd
Reportable pay only (column D), adjusted	67 th
All sources (D + E + F), adjusted	63 rd

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 (Melissa Schilling) 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 365 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$57,000 is reasonable (approximately the 64th 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.