

Mia Bella Child Discovery Center Inc

Executive Director / CEO

EIN 843487691

FL · NTEE B21

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Morgan Kinkton, Executive Director / CEO** (\$27,346) against **every comparable organization** that fit the selection criteria — **303** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **17th** percentile of comparable organizations below the typical range for comparable organizations

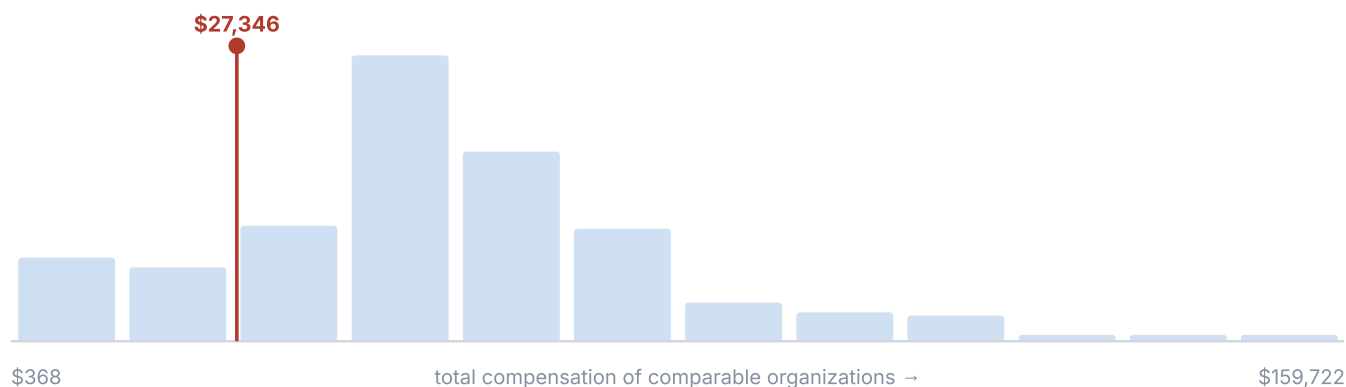
Benchmarked executive: Morgan Kinkton — reported title “Director and President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$241,509 and \$540,693 — 0.67x to 1.50x the subject's \$360,462 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

303 organizations qualified on sector, size, and geography → **303** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,311	\$37,109	\$50,550	\$65,595	\$83,396	\$27,346
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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 FL 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
Fuzzy Bear Ministry Preschool & Day	IN	\$360,690	Office Manag	\$30,671	\$35,447	2023
Montessori In The Woods Inc	PA	\$359,904	Executive Director	\$50,000	\$54,645	2023
Glenridge Nursery School	CA	\$361,159	Program Dir	\$149,326	\$137,258	2024
Mckeen Street Learning Center	ME	\$359,407	President/director	\$78,321	\$83,483	2024
Haytown Road Nursery School	NJ	\$358,488	School Director	\$47,016	\$46,005	2023
Live Oak Preschool	CA	\$358,451	Executive Dir.	\$75,665	\$67,758	2025
Asbury Preschool	NC	\$363,456	Director	\$18,400	\$19,717	2025
Spring Hill Center	NH	\$357,304	Program Director	\$49,527	\$48,680	2024
Centro De Educacion Integral Soles Del Jardin Inc	PR	\$363,804	Director	\$2,400	\$2,338	2025
Bee Loved Preschool A Preschool Of Bcumc	TX	\$355,942	Bee Loved Director	\$53,125	\$55,111	2025
Tauxemont Cooperative Preschool Inc	VA	\$365,352	Director/teacher	\$61,933	\$65,535	2023
Childrens Center Inc	CT	\$365,688	President, Director	\$61,669	\$61,550	2024
Colebrook Community Child Care	NH	\$354,795	Executive Director	\$60,702	\$59,664	2024
Christ Our Savior Academy Inc	TN	\$366,200	Director	\$63,430	\$73,070	2023
Early Foundations Inc	PA	\$354,551	President	\$15,261	\$16,679	2023
The Childrens Institute At Jericho Inc	VT	\$366,602	Director	\$67,332	\$72,141	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Touch Heart Center For Development Inc	VA	\$354,268	Director	\$21,500	\$22,098	2024
The Way Enterprises Inc	CA	\$354,246	Ceo	\$46,000	\$41,192	2025
Massachusetts Head Start Association Inc	MA	\$353,945	Executive Director	\$112,997	\$108,089	2024
Mendon Community Nursery School	NY	\$367,557	Executive Direc	\$23,939	\$22,433	2025
4corners Community Nursery Inc	MD	\$367,697	Executive Director	\$39,980	\$39,788	2024
Chico Oaks Preschool	CA	\$368,209	Treasurer	\$7,200	\$6,618	2024
Jens Infants And Toddlers Inc	LA	\$352,583	President	\$35,630	\$41,763	2024
Florida Head Start Association	FL	\$368,376	Executive Director	\$119,411	\$119,411	2024
Penfield Village Nursery School Inc	NY	\$368,547	Education Director	\$44,520	\$41,719	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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	303 organizations. Compensation range \$368–\$159,722; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$360,462); for reference, expenses \$360,707 and assets \$20,801.
ROLE MATCH	Morgan Kinkton, reported title " <i>Director and President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	17 th
Total compensation (D + F), as reported (no adjustments)	17 th
Reportable pay only (column D), adjusted	17 th
All sources (D + E + F), adjusted	17 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 (Morgan Kinkton) 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 303 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$27,346 is reasonable (approximately the 17th 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.