

Spring Hill Center

Executive Director / CEO

EIN 871252182

NH · NTEE B21

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Kellee O'shea, Executive Director / CEO** (\$49,527) against **every comparable organization** that fit the selection criteria — **300** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **48th** percentile of comparable organizations within the typical range

Benchmarked executive: Kellee O'shea — reported title "PROGRAM 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

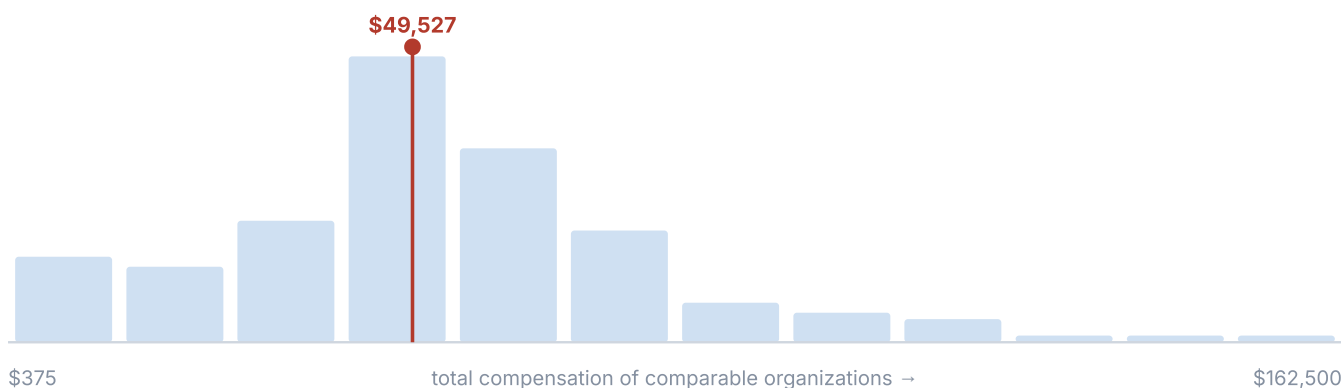
SECTOR Organizations sharing the subject's NTEE classification (B21).

BUDGET Total revenue between \$239,393 and \$535,956 — 0.67x to 1.50x the subject's \$357,304 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

300 organizations qualified on sector, size, and geography → **300** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$18,386	\$37,634	\$51,213	\$66,453	\$84,536	\$49,527
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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 NH 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
Live Oak Preschool	CA	\$358,451	Executive Dir.	\$75,665	\$68,936	2025
Haytown Road Nursery School	NJ	\$358,488	School Director	\$47,016	\$46,805	2023
Bee Loved Preschool A Preschool Of Bcumc	TX	\$355,942	Bee Loved Director	\$53,125	\$56,069	2025
Mckeen Street Learning Center	ME	\$359,407	President/director	\$78,321	\$84,935	2024
Colebrook Community Child Care	NH	\$354,795	Executive Director	\$60,702	\$60,702	2024
Montessori In The Woods Inc	PA	\$359,904	Executive Director	\$50,000	\$55,595	2023
Early Foundations Inc	PA	\$354,551	President	\$15,261	\$16,969	2023
Touch Heart Center For Development Inc	VA	\$354,268	Director	\$21,500	\$22,482	2024
The Way Enterprises Inc	CA	\$354,246	Ceo	\$46,000	\$41,909	2025
Mia Bella Child Discovery Center Inc	FL	\$360,462	Director And President	\$27,346	\$27,822	2024
Massachusetts Head Start Association Inc	MA	\$353,945	Executive Director	\$112,997	\$109,968	2024
Fuzzy Bear Ministry Preschool & Day	IN	\$360,690	Office Manag	\$30,671	\$36,064	2023
Glenridge Nursery School	CA	\$361,159	Program Dir	\$149,326	\$139,645	2024
Jens Infants And Toddlers Inc	LA	\$352,583	President	\$35,630	\$42,490	2024
Little Sprouts Learning Center Inc	MN	\$352,085	Board Member	\$37,711	\$41,547	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Mancos Valley Dragonfly School	CO	\$351,958	Executive Dir.	\$40,800	\$42,369	2024
Meadows Place Preschool	TX	\$351,827	Executive Director	\$54,000	\$60,228	2023
Creative Beginning Child Care Center	NY	\$351,556	Executive Director	\$56,288	\$53,665	2025
Asbury Preschool	NC	\$363,456	Director	\$18,400	\$20,060	2025
Community Nursery School Of Wayland	MA	\$350,992	Registrar	\$44,998	\$42,663	2025
Centro De Educacion Integral Soles Del Jardin Inc	PR	\$363,804	Director	\$2,400	\$2,338	2025
Harborlight Nursery School Inc	MA	\$350,619	Executive Director	\$73,000	\$71,043	2024
Scribbles Preschool Inc	NJ	\$349,805	President	\$47,085	\$45,528	2024
Tauxemont Cooperative Preschool Inc	VA	\$365,352	Director/teacher	\$61,933	\$66,675	2023
Childrens Center Inc	CT	\$365,688	President, Director	\$61,669	\$62,620	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NH 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 NH 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 **300** organizations. Compensation range \$375–\$162,500; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$357,304); for reference, expenses \$301,179 and assets \$914,221.

ROLE MATCH Kellee O'shea, reported title "*PROGRAM DIRECTOR*", 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 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 13 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	48 th
Total compensation (D + F), as reported (no adjustments)	54 th
Reportable pay only (column D), adjusted	49 th
All sources (D + E + F), adjusted	48 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 (Kellee O'shea) 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 300 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$49,527 is reasonable (approximately the 48th 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.