

Little Friends Preschool

Executive Director / CEO

EIN 91115086

WA · NTEE B21Z

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Brie Remily, Executive Director / CEO** (\$67,221) against **every comparable organization** that fit the selection criteria — **251** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **80th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

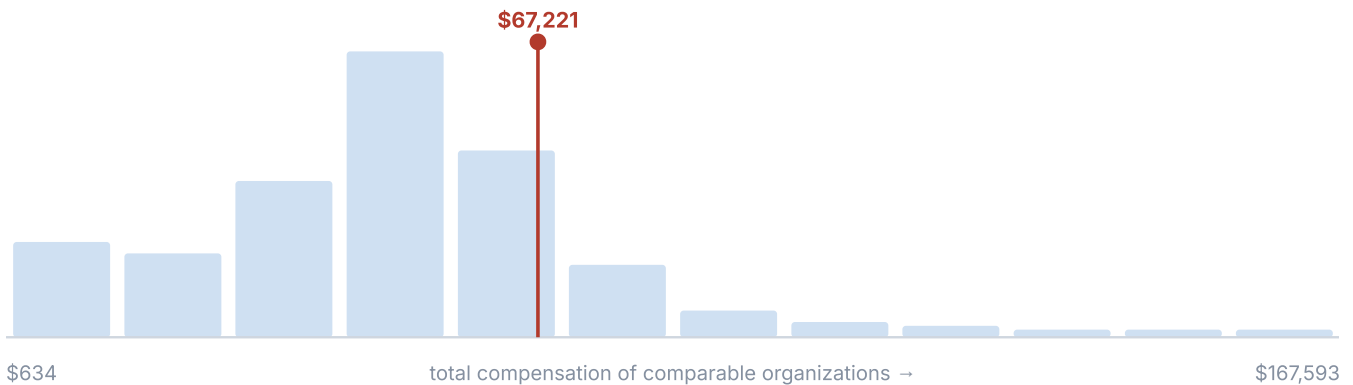
SECTOR Organizations sharing the subject's NTEE classification (B21Z).

BUDGET Total revenue between \$180,207 and \$403,450 — 0.67x to 1.50x the subject's \$268,967 (the band tightens as size grows).

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

251 organizations qualified on sector, size, and geography → **251** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,102	\$35,714	\$48,504	\$62,598	\$78,620	\$67,221
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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 WA 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
Shelburne Nursery School	VT	\$268,432	Executive Dir.	\$38,335	\$41,986	2025
Bright Spot Child Care Inc	PA	\$269,958	Director	\$44,170	\$49,199	2024
Boyds Organization For Youth Development Services Inc	MD	\$269,960	Director	\$61,700	\$64,429	2024
Jean Lyle Children's Center	MN	\$266,867	Treasurer	\$11,576	\$13,153	2023
Upstone Montessori School	NH	\$266,789	Ceo, Head Of	\$53,462	\$53,716	2025
Creative Preschool Inc	OH	\$271,452	Tepe	\$40,885	\$48,367	2024
Tinton Falls Cooperative Preschool	NJ	\$272,353	President, Director, Head	\$52,657	\$52,512	2024
Mountain Breeze School	NC	\$265,277	School Director/secretary	\$32,673	\$38,821	2023
Children's House Of Montessori Inc	CT	\$264,957	President	\$20,500	\$20,916	2025
Next Step Etc	WA	\$264,898	Treasurer	\$48,738	\$48,738	2024
The Frazee Center	SC	\$264,604	Treasurer	\$30,000	\$35,989	2023
Annandale Preschool Association Inc	VA	\$264,265	Executive Director	\$43,094	\$45,277	2025
Early Learning Center Inc	NJ	\$264,245	President	\$61,700	\$63,347	2023
The Preschool On The Green Inc	NH	\$273,762	Executive Di	\$59,189	\$59,470	2025
Westville Community Nursery School Inc	CT	\$274,120	Director	\$63,895	\$68,890	2023
Giving Tree Montessori Inc	TN	\$263,753	President	\$15,300	\$18,494	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Still Water Montessori School Inc	SC	\$275,930	President	\$36,200	\$42,182	2024
Trojan Learning Center Inc	SD	\$277,172	Business Director	\$26,336	\$33,423	2023
Arkansas Head Start Association Inc	AR	\$277,364	Collaboration Director	\$82,063	\$106,073	2023
Lauderhill Community Child Care Cen	FL	\$277,908	Directortreasurer	\$18,900	\$22,956	2021
Monarch Montessori School	MN	\$259,806	Executive Director	\$63,000	\$69,530	2024
Children's Center Of North Harford Inc	MD	\$279,270	Executive Director	\$59,941	\$62,592	2024
Carter Nursery School Inc	MA	\$258,376	School Director	\$63,900	\$66,030	2023
Whitefish Community School	MT	\$280,200	Executive Di	\$56,336	\$66,080	2025
Baby Bees Childcare Center Inc	OR	\$280,249	Director	\$7,000	\$7,261	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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 251 organizations. Compensation range \$634–\$167,593; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$268,967); for reference, expenses \$319,950 and assets \$33,446.

ROLE MATCH Brie Remily, reported title "*President*", benchmarked as Executive Director / CEO. The title maps directly to this 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	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	80 th
Total compensation (D + F), as reported (no adjustments)	85 th
Reportable pay only (column D), adjusted	82 nd
All sources (D + E + F), adjusted	80 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 (Brie Remily) 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 251 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$67,221 is reasonable (approximately the 80th 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.