

Kirkland Preschool

Executive Director / CEO

EIN 911153497

WA · NTEE B21Z

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Elna Duffield, Executive Director / CEO** (\$9,660) against **every comparable organization** that fit the selection criteria — **90** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 9th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Elna Duffield — 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).

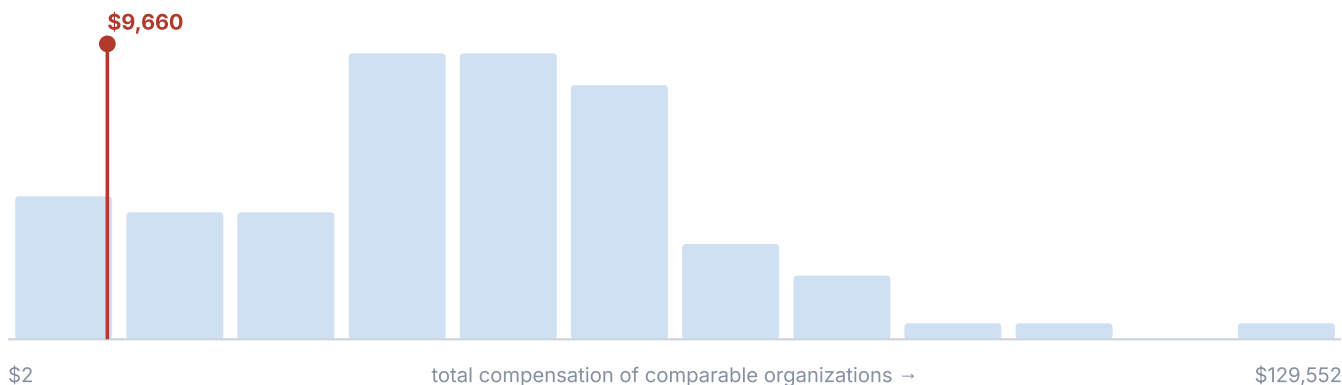
BUDGET Total revenue between \$110,105 and \$246,505 — 0.67x to 1.50x the subject's \$164,337 (the band tightens as size grows).

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

90 organizations qualified on sector, size, and geography

→ **90** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,932

\$28,962

\$44,089

\$55,909

\$71,334

\$9,660



■ 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
Centreville Preschool Inc	VA	\$162,726	Director	\$17,054	\$17,404	2025
Bethpage Nursery School	NY	\$162,256	Executive Director	\$41,469	\$40,653	2024
Positive Outlook Inc	LA	\$161,592	President	\$46,801	\$57,560	2023
Covenant Community School Inc	NC	\$170,857	Director	\$48,462	\$55,930	2023
Dallas Cooperative Preschool	TX	\$156,560	President	\$14,942	\$16,215	2024
St Paul's Church Nursery School Inc	MA	\$173,456	Executive Director & Head Teacher	\$73,987	\$72,130	2024
Early Leader Child Care Ministries Inc	IN	\$152,455	President	\$15,800	\$18,610	2023
The Remnant Academy Inc	TX	\$152,255	President	\$6,032	\$6,546	2024
Amazing Scholar Academy Preschool	PA	\$150,206	Board Member-ex-officio, Non-voting	\$35,350	\$39,374	2023
Footsteps Academy	PA	\$149,231	Director	\$23,362	\$25,275	2024
Kidz Clubhouse	ND	\$181,028	Director	\$4,042	\$4,812	2024
Spring-mar Preschool Association Inc	VA	\$182,611	School Director	\$31,106	\$31,744	2025
Center Preschool Inc	CT	\$184,473	Pres	\$127,361	\$129,552	2024
Palm Tree Academy	TX	\$185,863	School Principal	\$25,832	\$28,034	2024
Faith Pre-school	OH	\$141,774	Director	\$37,128	\$43,923	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Montessori Center Of Pearl Harbor	HI	\$188,250	Director/teacher Rep.	\$73,350	\$71,246	2024
Foundation For The Liveliness	KY	\$188,459	President And Director Of	\$42,875	\$49,974	2024
Keys Montessori School Inc	PA	\$190,969	President	\$46,937	\$52,281	2023
American Friends Of Childrens Nursery	NJ	\$137,458	Vice President	\$56,000	\$55,846	2023
Middleton Early Learning Center Inc	NJ	\$137,305	Director/teacher	\$58,307	\$55,022	2025
Arizona Nursery Assoc Foundation	AZ	\$137,182	Director	\$2	\$2	2024
First Christian Church Youth	AR	\$192,862	Executive Di	\$27,500	\$33,535	2024
Fort Hunt Preschool Inc	VA	\$134,693	Preschool Director	\$55,633	\$58,276	2024
Milford Cooperative Nursery School	MI	\$196,484	Former Director	\$35,769	\$41,237	2023
Caring Branches Early Care And	PA	\$196,777	Executive Di	\$2,984	\$3,228	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 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 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 **90** organizations. Compensation range \$2–\$129,552; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$164,337); for reference, expenses \$194,722 and assets \$118,719.
ROLE MATCH	Elna Duffield, reported title " <i>PRESIDENT</i> ", 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	2 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	9 th
Total compensation (D + F), as reported (no adjustments)	9 th
Reportable pay only (column D), adjusted	11 th
All sources (D + E + F), adjusted	9 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 (Elna Duffield) 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 90 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,660 is reasonable (approximately the 9th 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.