

Whole Child Learning Co

Executive Director / CEO

This analysis benchmarks the total compensation of **Andrea Lively, Executive Director / CEO** (\$16,913) against **every comparable organization** that fit the selection criteria — **306** 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

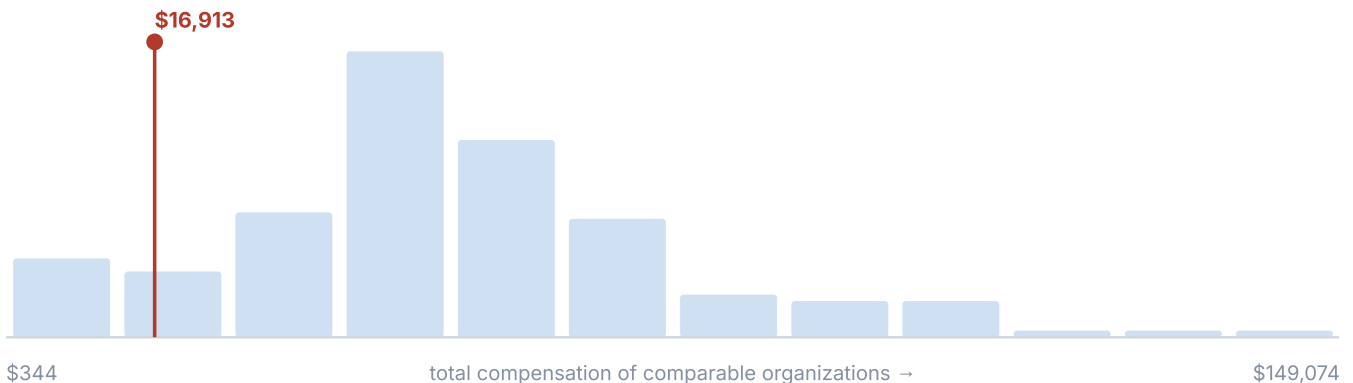
Benchmarked executive: Andrea Lively — reported title "School Director", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$251,264 and \$562,531 — 0.67x to 1.50x the subject's \$375,021 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

306 organizations qualified on sector, size, and geography → **306** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,825	\$36,454	\$48,032	\$62,332	\$84,525	\$16,913
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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 VT 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
Broadway Childrens School Of	CA	\$374,497	Director	\$62,158	\$53,326	2024
Learning Ladder Preschool	MO	\$375,784	School Direc	\$39,224	\$40,211	2025
Guanghua Chinese Cultural Association	PA	\$374,017	Principal	\$5,700	\$5,647	2024
Empathy In Nature Project Inc	CA	\$376,076	President	\$150,000	\$128,686	2024
The Growing Place Inc	NY	\$376,497	Director Non-voting Member	\$61,572	\$55,277	2024
The Playplace Elc	CA	\$376,758	President	\$12,500	\$10,724	2024
Hancock Nursery School Inc	MA	\$372,688	Executive Di	\$57,753	\$50,232	2025
Bright Beginnings	WA	\$377,379	Secretary	\$9,000	\$8,242	2023
Green Bay Montessori Childrens World	WI	\$372,013	Treasurer	\$58,000	\$60,180	2024
Hampshire Nursery School Inc	NH	\$370,668	Assistant Director	\$48,257	\$43,129	2025
Stepping Stones Learning Center	TX	\$379,604	Employee	\$43,499	\$43,230	2024
Wilbraham Community Preschool	MA	\$380,140	President	\$65,958	\$58,887	2024
Valley Parent Preschool	CA	\$381,198	Director	\$64,700	\$54,075	2025
Penfield Village Nursery School Inc	NY	\$368,547	Education Director	\$44,520	\$38,938	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Florida Head Start Association	FL	\$368,376	Executive Director	\$119,411	\$111,450	2024
Chico Oaks Preschool	CA	\$368,209	Treasurer	\$7,200	\$6,177	2024
4corners Community Nursery Inc	MD	\$367,697	Executive Director	\$39,980	\$37,135	2024
Fieldstone Early Learning	MA	\$382,370	President	\$70,012	\$60,895	2025
Mendon Community Nursery School	NY	\$367,557	Executive Direc	\$23,939	\$20,938	2025
Canguros Inc	FL	\$382,902	President	\$45,604	\$42,564	2024
The Childrens Institute At Jericho Inc	VT	\$366,602	Director	\$67,332	\$67,332	2024
Christ Our Savior Academy Inc	TN	\$366,200	Director	\$63,430	\$68,199	2023
Ark Adventure Preschool Inc	TX	\$384,336	Director	\$59,915	\$58,011	2025
Childrens Center Inc	CT	\$365,688	President, Director	\$61,669	\$57,447	2024
Parents Of Rockhill Inc	MA	\$384,487	Vice Princip	\$46,939	\$43,144	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VT 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 VT 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 306 organizations. Compensation range \$344–\$149,074; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$375,021); for reference, expenses \$363,615 and assets \$153,362.

ROLE MATCH	Andrea Lively, reported title " <i>School Director</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	15 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	9 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 (Andrea Lively) 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 306 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$16,913 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.