

Lollipop Theater Network Inc

Executive Director / CEO

EIN 043700586

CA · NTEE P30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Evelyn Iocolano, Executive Director / CEO** (\$143,985) against **every comparable organization** that fit the selection criteria — **18** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **94th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Evelyn Iocolano — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (P30).

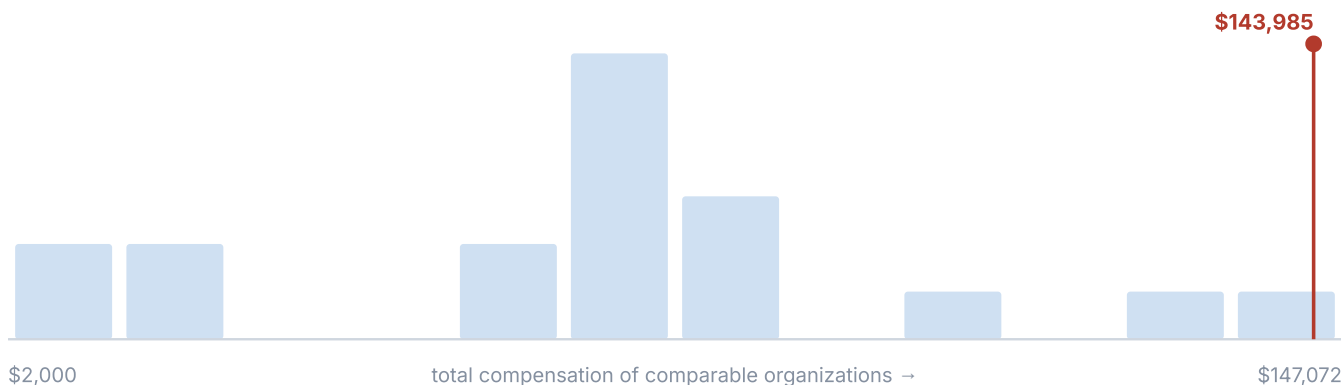
BUDGET Total revenue between \$206,947 and \$463,315 — 0.67x to 1.50x the subject's \$308,877 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P30) + CA + budget 0.67–1.5x revenue.

18 organizations qualified on sector, size, and geography

→ **18** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$16,817	\$54,439	\$66,985	\$82,411	\$108,493	\$143,985
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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 CA 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
Joy Company-joyco	CA	\$308,452	President Executive Director	\$65,125	\$67,049	2023
Casa A Voice For Children	CA	\$315,713	Ceo	\$147,072	\$147,072	2024
The Orange County Friendship Circle Inc	CA	\$320,038	Director	\$66,992	\$68,971	2023
Jubilee Consortium	CA	\$293,411	Executive Dir.	\$24,759	\$25,490	2023
International Association For Child Aid	CA	\$365,647	President	\$65,000	\$65,000	2024
Worthy Of Love	CA	\$369,020	President	\$83,000	\$83,000	2024
Childrens Book Project	CA	\$370,560	Board Member	\$21,245	\$21,873	2023
Campaign For Children And Families	CA	\$374,666	Secretary	\$80,643	\$80,643	2024
Magnolia Counseling	CA	\$375,501	President	\$123,850	\$123,850	2024
Computers For Kids Inc	CA	\$241,383	Ceo	\$4,875	\$5,019	2023
Children's Institute Of Watts	CA	\$383,797	President	\$61,573	\$63,392	2023
City Without Orphans	CA	\$227,532	Former Executive Director	\$59,138	\$59,138	2024
A Positive Attitude Outlook Of Southern	CA	\$220,407	Executive Director	\$51,356	\$52,873	2023
Daisys House	CA	\$402,839	President	\$2,000	\$2,000	2024
Oncology And Kids Inc	CA	\$411,399	President & Ceo	\$65,000	\$66,920	2023
Crickets Hope Inc	CA	\$420,098	Executive Dir.	\$69,858	\$69,858	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Forget Me Not Childrens Services	CA	\$422,423	Executive Dir.	\$101,912	\$101,912	2024
Raisinghope Inc	CA	\$440,598	Executive Dir.	\$82,750	\$85,194	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	18 organizations. Compensation range \$2,000–\$147,072; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$308,877); for reference, expenses \$546,933 and assets \$518,060. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Evelyn Iocolano, reported title "EXECUTIVE DIRECTOR", 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	3 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	94 th
Total compensation (D + F), as reported (no adjustments)	94 th
Reportable pay only (column D), adjusted	100 th

All sources (D + E + F), adjusted

89th

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 (Evelyn Iocolano) 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 18 similarly situated organizations (Same NTEE sector (P30) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$143,985 is reasonable (approximately the 94th 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.