

Lakeview Child Care Center Inc

Executive Director / CEO

EIN 222627639
 NJ · NTEE P33Z
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Richard Freeman, Executive Director / CEO** (\$4,445) against **every comparable organization** that fit the selection criteria — **70** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 4th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Richard Freeman — reported title "TRST-RWJUHH PRS/CEO(TERM 6/23)", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (P33Z).

BUDGET Total revenue between \$0 and \$0 — 0.00x to 0.00x the subject's \$0 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (P), nationwide + budget 0.67–1.5x revenue.

70 organizations qualified on sector, size, and geography

→ **70** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$8,546	\$19,522	\$34,829	\$50,062	\$71,257	\$4,445
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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 NJ 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
Anchor Therapy Clinic	CA	\$0	Ceo	\$100,000	\$93,939	2024
Sunrise Community Of Maryland Inc	FL	\$0	President	\$29,126	\$29,766	2024
Abh New Jersey Inc	PA	\$0	President	\$8,990	\$9,753	2024
Veterans Partnering With Communities Inc	CA	\$0	President & Ceo	\$4,800	\$4,509	2024
Abh California Inc	PA	\$0	President	\$21,428	\$23,247	2024
Helpers Of Holland Home	MI	\$0	Chief Strategy Officer	\$31,282	\$35,127	2024
Senior Services Support Corp	NC	\$0	President An	\$36,301	\$40,806	2024
Abh Pennsylvania Adult Services Inc	PA	\$0	President	\$21,815	\$23,666	2024
Organization Of Hispanics Lati	MD	\$0	Fernandez	\$70,291	\$71,491	2024
Wee Care Daycare Ministries Inc	IN	\$0	President	\$45,880	\$52,636	2024
Center For Transforming Lives Real	TX	\$0	Ceo	\$25,402	\$27,643	2024
Kindness Coupons	CA	\$0	Ceo	\$54,900	\$50,243	2025
Seagull Industries For The Disabled Inc	FL	\$0	Former Ceo	\$9,345	\$9,551	2024
Congregational Homes Inc	PA	\$0	Executive Director	\$18,250	\$19,799	2024
Childrens Garden Early Learning Center Inc	CO	\$0	Executive Director (Outgoing)	\$15,947	\$16,635	2024
Boys Town California Inc	NE	\$0	Director Of Budget - Treasurer	\$35,110	\$41,082	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Natural Goodness Foundation Inc	UT	\$0	Treasurer	\$400	\$446	2024
The Delaware Public Policy Institute	DE	\$0	Secretary	\$4,850	\$5,166	2024
Goodex Services Inc	CA	\$0	Ceo	\$20,683	\$19,430	2024
Arcadia Community Services	HI	\$0	President & Ceo	\$35,893	\$34,959	2024
Ego Ideal Inc	GA	\$0	Chief Executive Officer	\$43,656	\$47,754	2024
108 St Edwards Housing Development Fund	NY	\$0	Director/chair	\$53,979	\$53,063	2024
Joli Commercial Partners Inc	CO	\$0	Secretary	\$52,937	\$55,221	2024
Aids For Women Adolescents And Children International Organization Inc	MD	\$0	Ceo	\$40	\$40	2025
Peer Vision For Mental Health	ND	\$0	Executive Director	\$52,042	\$60,529	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ 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 NJ 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 70 organizations. Compensation range \$40–\$1,564,821; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$0); for reference, expenses \$0 and assets \$0.

ROLE MATCH Richard Freeman, reported title "*TRST-RWJUHH PRS/CEO(TERM 6/23)*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 53 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	4 th
Total compensation (D + F), as reported (no adjustments)	6 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	91 st

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 (Richard Freeman) 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 70 similarly situated organizations (Same NTEE major group (P), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,445 is reasonable (approximately the 4th 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.