

COMPENSATION COMPARABILITY DETERMINATION

# Norma Gist Peoples' Free Child Development Program Inc

Executive Director / CEO

EIN 237294255  
 CA · NTEE P330  
 FY ending 2024-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Jennifer Hill, Executive Director / CEO** (\$34,405) against **every comparable organization** that fit the selection criteria — **25** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

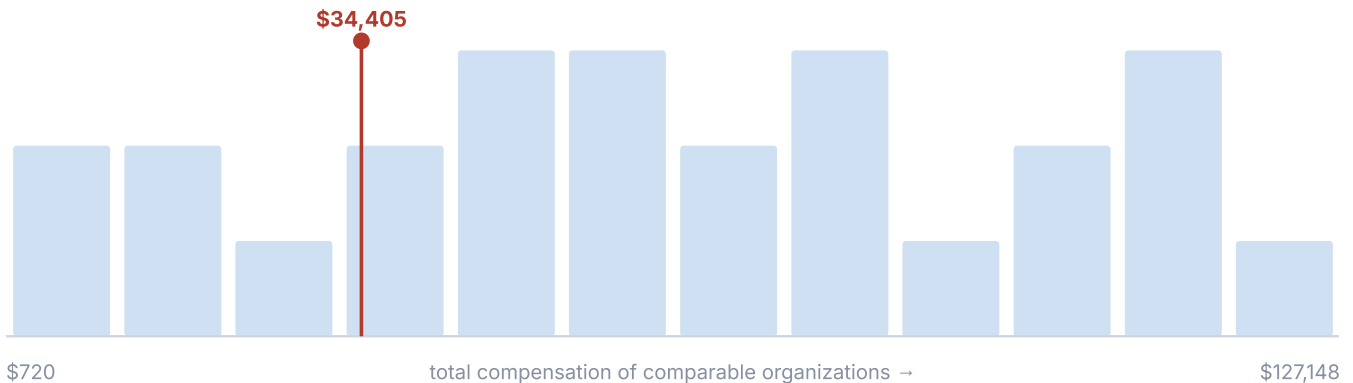
**Benchmarked executive:** Jennifer Hill — reported title "Executive Director", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P330).
BUDGET	Total revenue between \$284,683 and \$637,350 — 0.67x to 1.50x the subject's \$424,900 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33) + CA + budget 0.67–1.5x revenue.

**25** organizations qualified on sector, size, and geography → **25** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$14,728</b> 10TH	<b>\$39,534</b> 25TH	<b>\$62,194</b> MEDIAN	<b>\$92,451</b> 75TH	<b>\$109,014</b> 90TH	<b>\$34,405</b> THIS ORG · 20TH
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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
<a href="#">Garden Grove 1st Preschool Inc</a>	CA	\$433,887	President	\$38,400	<b>\$39,534</b>	2023
<a href="#">Faith Hope &amp; Love School</a>	CA	\$414,917	Director	\$45,000	<b>\$43,840</b>	2025
<a href="#">Butte Valley Montessori</a>	CA	\$410,323	Controller	\$66,387	<b>\$64,676</b>	2025
<a href="#">Saving All Children</a>	CA	\$444,706	Executive Dir.	\$47,400	<b>\$47,400</b>	2024
<a href="#">Morning Star Education Center</a>	CA	\$397,907	President	\$720	<b>\$720</b>	2024
<a href="#">Come And See Preschool &amp; After School</a>	CA	\$385,895	President	\$99,000	<b>\$96,448</b>	2025
<a href="#">Bright Futures Growth And Development</a>	CA	\$379,961	President & Ceo	\$59,615	<b>\$59,615</b>	2024
<a href="#">God's Hands Academy</a>	CA	\$378,715	President	\$110,651	<b>\$110,651</b>	2024
<a href="#">Friends Of Potrero Hill Nursery</a>	CA	\$367,416	Director	\$106,558	<b>\$106,558</b>	2024
<a href="#">Children Country &amp; Lives Ccl</a>	CA	\$482,987	Member	\$15,600	<b>\$15,198</b>	2025
<a href="#">Wisdomworks</a>	CA	\$490,269	Ceo	\$63,840	<b>\$62,194</b>	2025
<a href="#">Barrio Station</a>	CA	\$358,745	Executive Di	\$97,920	<b>\$97,920</b>	2024
<a href="#">Calvary Childcare Center</a>	CA	\$358,065	Executive Director	\$68,188	<b>\$70,202</b>	2023
<a href="#">Ulloa Childrens Center</a>	CA	\$331,025	President-5/25	\$80,302	<b>\$78,232</b>	2025
<a href="#">Shirayuri Youchien</a>	CA	\$325,515	President	\$38,400	<b>\$38,400</b>	2024
<a href="#">Gan Israel Preschool</a>	CA	\$531,752	President Director	\$123,500	<b>\$127,148</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Smiles Childcare</a>	CA	\$315,687	Ceo	\$14,000	<b>\$14,414</b>	2023
<a href="#">Paul Vision Ministries</a>	CA	\$547,288	Secretary	\$6,900	<b>\$7,104</b>	2023
<a href="#">Santa Cruz Toddler Care Center</a>	CA	\$550,684	Co-exec Dir	\$79,883	<b>\$79,883</b>	2024
<a href="#">Little Ones Academy</a>	CA	\$298,948	President	\$23,286	<b>\$23,286</b>	2024
<a href="#">Bethel Childrens Center Of Santa Rosa</a>	CA	\$298,421	Executive Dir.	\$48,065	<b>\$49,485</b>	2023
<a href="#">Infant Development Center</a>	CA	\$559,517	Executive Dir.	\$116,700	<b>\$113,692</b>	2025
<a href="#">Venice Parents Daycare And Preschool</a>	CA	\$565,978	Director	\$73,473	<b>\$75,643</b>	2023
<a href="#">1st Place 2 Start</a>	CA	\$594,453	President Executive Director	\$92,451	<b>\$92,451</b>	2024
<a href="#">Neighborhood Childcare Center</a>	CA	\$628,302	Executive Direc	\$58,686	<b>\$58,686</b>	2024

**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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	25 organizations. Compensation range \$720–\$127,148; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$424,900); for reference, expenses \$424,900 and assets \$0.
ROLE MATCH	Jennifer Hill, reported title <i>"Executive 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.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	20 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	20 <sup>th</sup>
Reportable pay only (column D), adjusted	20 <sup>th</sup>
All sources (D + E + F), adjusted	20 <sup>th</sup>

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 (Jennifer Hill) 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 25 similarly situated organizations (Same NTEE sector (P33) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$34,405 is reasonable (approximately the 20<sup>th</sup> 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.