

# Jars Of Clay Childrens Center Inc

Executive Director / CEO

EIN 260330324

KS · NTEE P33

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Michelle Garlock, Executive Director / CEO** (\$48,000) against **every comparable organization** that fit the selection criteria — **357** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **44<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Michelle Garlock — reported title "PROGRAM DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

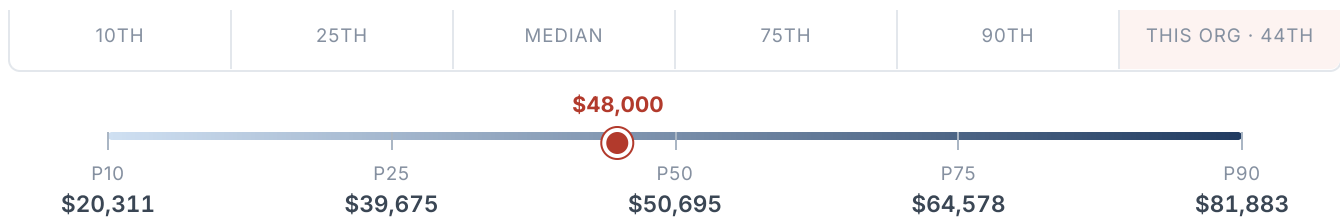
SECTOR	Organizations sharing the subject's NTEE classification (P33).
BUDGET	Total revenue between \$312,893 and \$700,507 — 0.67x to 1.50x the subject's \$467,005 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

**357** organizations qualified on sector, size, and geography → **357** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$20,311	\$39,675	\$50,695	\$64,578	\$81,883	\$48,000
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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 KS 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="#">Amerikids Christian Center</a>	MO	\$467,435	Assistant Director	\$69,750	<b>\$66,620</b>	2025
<a href="#">Kiddie Korner Child Development</a>	PA	\$464,569	Executive Director	\$67,654	<b>\$62,450</b>	2024
<a href="#">New Sharon Community Child Care Center</a>	IA	\$464,511	Exec Director	\$51,704	<b>\$52,403</b>	2024
<a href="#">Rockford Day Nursery</a>	IL	\$464,385	Executive Director (Thru May 2023)	\$61,685	<b>\$57,792</b>	2023
<a href="#">Cameron Road Daycare Inc</a>	WI	\$463,965	President	\$51,734	<b>\$50,011</b>	2024
<a href="#">Blackhawk Learning Connection</a>	IL	\$463,727	Executive Director	\$56,484	<b>\$52,919</b>	2023
<a href="#">Fairmount Christian Child Care</a>	VA	\$470,308	Child Care Director	\$63,670	<b>\$58,586</b>	2023
<a href="#">Olivet Academy Early Learning Center</a>	NY	\$462,333	Director	\$1,500	<b>\$1,255</b>	2024
<a href="#">London Bridge Child Care Center Inc</a>	RI	\$459,901	Executive Director	\$93,440	<b>\$82,935</b>	2024
<a href="#">Enchanted Days Learning Center</a>	MS	\$459,592	Board Member	\$73,916	<b>\$78,453</b>	2023
<a href="#">Community Child Care Center Of</a>	NY	\$459,282	Executive Director	\$67,745	<b>\$56,664</b>	2024
<a href="#">Woods Hole Day Care Cooperative Inc</a>	MA	\$475,050	Registrar	\$33,352	<b>\$27,027</b>	2025
<a href="#">El Kinder Bilingual Academy Inc</a>	TX	\$475,678	Ass Director	\$47,970	<b>\$44,417</b>	2024
<a href="#">Twin Bridge Playschool Inc</a>	NY	\$476,436	President	\$25,750	<b>\$21,538</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Kids Are Kids Learning Center Inc</a>	MS	\$457,510	President	\$19,500	<b>\$20,697</b>	2023
<a href="#">Longview Child Development Center</a>	TX	\$477,362	Executive Di	\$56,387	<b>\$52,210</b>	2024
<a href="#">Kids Corral Inc</a>	IA	\$477,688	Daycare Director	\$55,068	<b>\$55,812</b>	2024
<a href="#">St Paul Outreach Inc</a>	IL	\$456,021	Center Director	\$60,298	<b>\$54,872</b>	2024
<a href="#">Islip School Age Child Care Corp</a>	NY	\$455,271	Program Director	\$85,563	<b>\$69,722</b>	2025
<a href="#">W C Christian Child</a>	SC	\$452,529	Assistant	\$45,238	<b>\$46,819</b>	2022
<a href="#">Children Country &amp; Lives Ccl</a>	CA	\$482,987	Member	\$15,600	<b>\$12,148</b>	2025
<a href="#">Northwest Child Development Centers</a>	NC	\$483,059	Ceo	\$92,661	<b>\$91,241</b>	2023
<a href="#">Rhemas Child Care Center Inc</a>	MI	\$450,234	President	\$66,800	<b>\$65,707</b>	2023
<a href="#">Sunny Bunch Christian Childcare Center Inc</a>	MI	\$449,651	Chairman Of The Board	\$48,880	<b>\$48,080</b>	2023
<a href="#">Johnson County Learning Center Inc</a>	IN	\$484,508	Executive Di	\$52,000	<b>\$50,759</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KS 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 KS 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 **357** organizations. Compensation range \$239–\$353,965; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$467,005); for reference, expenses \$492,479 and assets \$131,118.
ROLE MATCH	Michelle Garlock, reported title " <i>PROGRAM DIRECTOR</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	20 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	44 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	39 <sup>th</sup>
Reportable pay only (column D), adjusted	45 <sup>th</sup>
All sources (D + E + F), adjusted	43 <sup>rd</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 (Michelle Garlock) 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 10, 2026, comparing compensation against 357 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,000 is reasonable (approximately the 44<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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 10, 2026.