

# Chicago Latvian Child Care And Preschool

Executive Director / CEO

EIN 300236715  
 IL · NTEE P33  
 FY ending 2023-06-30  
 June 9, 2026

This analysis benchmarks the total compensation of **Andarte Phillips, Executive Director / CEO** (\$50,033) against **every comparable organization** that fit the selection criteria — **146** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **72<sup>nd</sup>** percentile of comparable organizations within the typical range

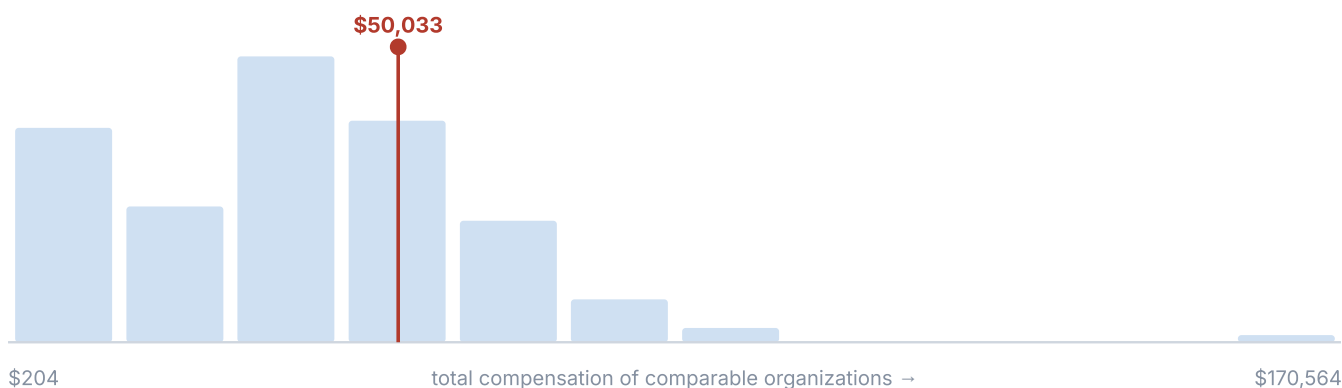
**Benchmarked executive:** Andarte Phillips — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33).
BUDGET	Total revenue between \$135,841 and \$304,123 — 0.67x to 1.50x the subject's \$202,749 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

**146** organizations qualified on sector, size, and geography → **146** within the band from the benchmarked peer set.

## Distribution of comparable compensation



\$8,820	\$19,202	\$36,717	\$51,441	\$63,792	\$50,033
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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 IL 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="#">Cornerstone Association Of Ministers And Educators Inc</a>	TX	\$202,695	Vice President	\$12,000	<b>\$11,860</b>	2024
<a href="#">Teach &amp; Learn Childcare Inc</a>	OH	\$203,003	Director	\$24,050	<b>\$25,910</b>	2023
<a href="#">Country Living Learning Center</a>	CO	\$202,409	Center Director	\$37,894	<b>\$36,960</b>	2023
<a href="#">Church Street Community Ltd</a>	NY	\$203,463	Director	\$33,850	<b>\$30,221</b>	2024
<a href="#">Crestline Child Care Inc</a>	OH	\$201,072	Director	\$42,798	<b>\$44,785</b>	2024
<a href="#">Larry Kings Clubhouse Childrens</a>	NC	\$204,986	Executive Dir.	\$67,915	<b>\$71,379</b>	2023
<a href="#">Community Childhood Learning Place</a>	ME	\$200,452	President	\$200	<b>\$204</b>	2023
<a href="#">Cooperation Station</a>	MN	\$199,204	Director	\$43,468	<b>\$43,689</b>	2023
<a href="#">Wapakoneta Children's Learning Cent</a>	OH	\$206,601	Admin / Dire	\$38,080	<b>\$38,821</b>	2025
<a href="#">Ortega Trail Youth Center Inc</a>	CA	\$198,831	Secretary	\$53,281	<b>\$46,798</b>	2023
<a href="#">Native American Child Care Center Inc</a>	IA	\$198,432	Executive Director	\$54,998	<b>\$61,253</b>	2023
<a href="#">Grandmothers House Of San Luis Obispo County</a>	CA	\$207,192	Director	\$60,205	<b>\$52,880</b>	2023
<a href="#">Horizons Unlimited Inc</a>	ME	\$207,295	President	\$11,400	<b>\$11,611</b>	2023
<a href="#">Little Busy Bodies Daycare Inc Nfp</a>	IL	\$207,410	Director/lead Teacher	\$6,000	<b>\$5,828</b>	2024
<a href="#">Tullahoma Day Care Center Inc</a>	TN	\$207,826	Director	\$54,498	<b>\$56,596</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Center City Academy Inc</a>	KS	\$197,304	Development Director	\$65,000	<b>\$69,378</b>	2024
<a href="#">Toledo Independent Childcare Center</a>	OH	\$195,395	Ceo	\$13,800	<b>\$14,867</b>	2023
<a href="#">Successful Children Learning Center ll</a>	MD	\$210,269	President	\$33,203	<b>\$31,575</b>	2023
<a href="#">Child Christ Playhouse Ministries</a>	IN	\$194,908	President	\$9,901	<b>\$10,316</b>	2024
<a href="#">Greenacres Child Care Center</a>	TX	\$210,721	President	\$34,563	<b>\$34,158</b>	2024
<a href="#">Keeps Inc</a>	NY	\$210,746	Executive Director	\$84,150	<b>\$75,127</b>	2024
<a href="#">Care And Share Day Homes Inc</a>	GA	\$210,774	Director	\$76,282	<b>\$75,779</b>	2024
<a href="#">Telluride Preschool And Daycare Inc</a>	CO	\$211,454	President/director	\$65,148	<b>\$63,542</b>	2023
<a href="#">First United Methodist Church</a>	SC	\$211,830	Director	\$37,019	<b>\$39,283</b>	2023
<a href="#">Stacyville Kids Care Inc</a>	IA	\$212,849	Director	\$47,690	<b>\$51,591</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT **146** organizations. Compensation range \$204–\$170,564; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$202,749); for reference, expenses \$194,207 and assets \$151,189.

ROLE MATCH	Andarte Phillips, reported title " <i>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	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	72 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	75 <sup>th</sup>
Reportable pay only (column D), adjusted	72 <sup>nd</sup>
All sources (D + E + F), adjusted	71 <sup>st</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 (Andarte Phillips) 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 146 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,033 is reasonable (approximately the 72<sup>nd</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 9, 2026.