

Precious Jewels Learning Academy

Executive Director / CEO

EIN 320400978

GA · NTEE P33

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Chiquetta D Carter, Executive Director / CEO** (\$29,900) against **every comparable organization** that fit the selection criteria — **188** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **34th** percentile of comparable organizations within the typical range

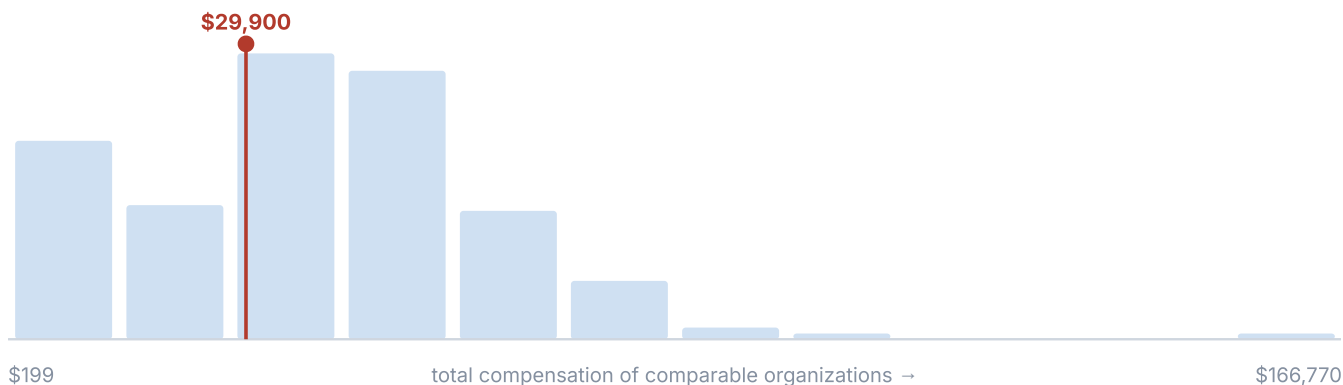
Benchmarked executive: Chiquetta D Carter — reported title “EXECUTIVE DIRECTORCEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33).
BUDGET	Total revenue between \$154,656 and \$346,246 — 0.67x to 1.50x the subject's \$230,831 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

188 organizations qualified on sector, size, and geography → **188** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,527	\$23,161	\$38,559	\$51,847	\$65,393	\$29,900
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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 GA 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
Panhandle Day Care Center Inc	NE	\$230,622	Executive Di	\$47,891	\$49,759	2024
Milton Learning Center	NH	\$230,592	School Administrator/former Director	\$92,770	\$85,193	2023
The Ramabai India Project	SC	\$231,075	Ceo/president	\$60,000	\$60,468	2024
West Alexandria Day Care Center Inc	OH	\$232,119	President	\$8,000	\$8,185	2024
Peter Piper Kiddie Nurseries Inc	WI	\$232,796	Director	\$35,105	\$35,417	2024
Jefferson Street Center Inc	DE	\$232,896	Executive Director	\$61,713	\$60,097	2023
John G Jones Learning Center	TX	\$228,495	Center Director	\$32,400	\$32,233	2023
Holyoke Community Childcare	CO	\$233,810	Executive Director	\$6,208	\$5,920	2023
Our Children's House Inc	NC	\$234,801	Executive Director	\$48,397	\$49,734	2023
Super Kids Club Inc	NE	\$226,454	Secretary	\$45,602	\$48,780	2023
New Light Baptist School Of Excellence	VA	\$226,419	Exec Director	\$36,400	\$33,952	2024
Blue Igloo Playgroup	DC	\$236,010	Executive Director	\$56,874	\$49,636	2023
Faouri Family Day Care Inc	CA	\$225,563	President	\$50,000	\$42,940	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sav A Life Of Limestone County Inc	AL	\$225,519	Executive Director	\$29,558	\$30,847	2024
Hagerstown Day Nursery	MD	\$225,290	Executive Director	\$56,615	\$52,641	2023
Adorers Of The Holy Cross Busy Bee Child Care	CA	\$225,235	Director	\$12,573	\$10,798	2023
Hope Early Learning Center Corporation	ND	\$236,614	President	\$33,162	\$36,194	2023
Noah's Ark Daycare Inc	IA	\$224,984	Daycare Director	\$34,742	\$36,747	2024
Educare Arizona	AZ	\$224,893	Director/swhd Ceo	\$13,889	\$12,904	2024
Kiddie Kare Day Care Center In	TX	\$237,239	Vice President	\$25,200	\$25,070	2023
Kiddiworld Inc	NY	\$224,241	Vice President	\$21,500	\$19,322	2023
Stratford Area Youth Care Agency	TX	\$237,606	Youth Care Center Director	\$15,192	\$14,680	2024
Kidtime Inc	TN	\$238,322	Exec Directorpresidentchai	\$32,050	\$33,505	2023
Sunrise Day Care Academy Inc	AR	\$223,310	Vice President	\$22,500	\$24,431	2024
Joy-southfield Community Development Corporation	MI	\$239,921	Executive Director - Past	\$65,000	\$66,725	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 GA 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	188 organizations. Compensation range \$199–\$166,770; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$230,831); for reference, expenses \$179,262 and assets \$3,226.
ROLE MATCH	Chiquetta D Carter, reported title "EXECUTIVE DIRECTOR/CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers 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	34 th
Total compensation (D + F), as reported (no adjustments)	32 nd
Reportable pay only (column D), adjusted	34 th
All sources (D + E + F), adjusted	32 nd

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 (Chiquetta D Carter) 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 188 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$29,900 is reasonable (approximately the 34th 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.