

# Mount Zion Day Care Inc

Executive Director / CEO

EIN 351765002

IN · NTEE P32

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Deseraye Franklin, Executive Director / CEO** (\$42,738) against **every comparable organization** that fit the selection criteria — **52** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25<sup>th</sup>** percentile of comparable organizations within the typical range

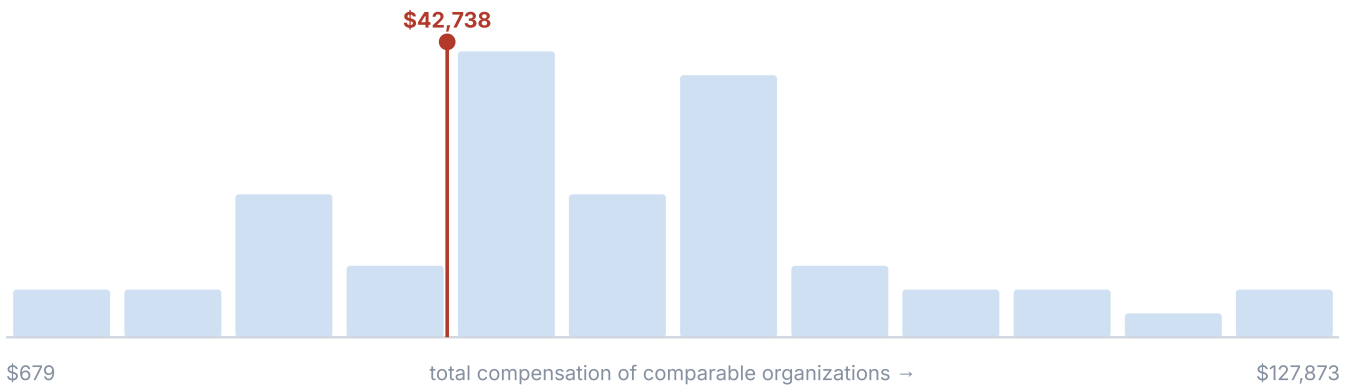
**Benchmarked executive:** Deseraye Franklin — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P32).
BUDGET	Total revenue between \$299,993 and \$671,626 — 0.67x to 1.50x the subject's \$447,751 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P32), nationwide + budget 0.67–1.5x revenue.

**52** organizations qualified on sector, size, and geography → **52** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$23,118	\$43,440	\$54,139	\$72,133	\$88,200	\$42,738
----------	----------	----------	----------	----------	----------



## ● 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 IN 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="#">Choices Network Systems Inc</a>	FL	\$446,975	Vice President / Director	\$60,831	<b>\$54,190</b>	2024
<a href="#">Fostering Family Ministries Inc</a>	OH	\$443,658	Executive Di	\$56,032	<b>\$57,938</b>	2023
<a href="#">The Deland Receiving Home Inc</a>	WI	\$454,463	Treasurer	\$23,310	<b>\$23,085</b>	2024
<a href="#">Roots And Wings Inc</a>	KS	\$439,016	Executive Director	\$65,000	<b>\$66,589</b>	2024
<a href="#">Covenant Children's Home Inc</a>	FL	\$438,528	Executive Director	\$80,000	<b>\$73,371</b>	2023
<a href="#">Aa Swartz Adoption Attorneys And</a>	MI	\$457,230	President	\$28,915	<b>\$28,301</b>	2024
<a href="#">Hunterdon Youth Services Inc</a>	NJ	\$437,926	Chief Executive Officer	\$65,919	<b>\$55,810</b>	2024
<a href="#">Nagomi Foster Homes</a>	HI	\$458,650	President, Treasurer, Secr	\$54,171	<b>\$49,290</b>	2022
<a href="#">Court Appointed Special Advocate Program</a>	MD	\$467,054	Executive Director	\$766	<b>\$679</b>	2024
<a href="#">Gf Adult Foster Care Homes Inc</a>	MI	\$427,576	President/ceo	\$87,750	<b>\$88,424</b>	2023
<a href="#">Fostering Change For Children Ltd</a>	NY	\$427,029	Ceo&co-founder	\$144,950	<b>\$127,873</b>	2023
<a href="#">Family And Youth Initiative Inc</a>	DC	\$470,539	Executive Director	\$65,000	<b>\$54,088</b>	2024
<a href="#">Fostering Hope Inc</a>	OK	\$422,956	Executive Director	\$65,000	<b>\$67,871</b>	2024
<a href="#">The Fort Foster Care Inc</a>	GA	\$474,557	Executive Director	\$48,750	<b>\$46,481</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Muslim Foster Care Association</a>	MI	\$413,023	Executive Director	\$45,777	<b>\$46,128</b>	2023
<a href="#">The Family Room</a>	OR	\$484,261	Executive Director	\$15,738	<b>\$14,269</b>	2023
<a href="#">Route 21</a>	WA	\$402,271	Executive Dir.	\$142,000	<b>\$120,556</b>	2024
<a href="#">Raise Montana</a>	MT	\$402,148	Executive Dir.	\$19,651	<b>\$20,087</b>	2024
<a href="#">Bighouse Inc</a>	AL	\$397,130	Executive Director	\$44,000	<b>\$46,407</b>	2023
<a href="#">Pathway To Joy Ministries Inc</a>	FL	\$503,828	President	\$60,000	<b>\$53,449</b>	2024
<a href="#">Fosterful</a>	WA	\$507,158	Executive Director	\$85,710	<b>\$72,767</b>	2024
<a href="#">A Brighter Childhood Foster</a>	CA	\$507,454	Executive Di	\$98,135	<b>\$82,729</b>	2023
<a href="#">Homes With Hope Inc</a>	TX	\$386,833	Executive Director	\$88,250	<b>\$86,183</b>	2023
<a href="#">H3 Collective</a>	NC	\$381,162	Executive Director	\$105,000	<b>\$102,880</b>	2024
<a href="#">Better Choices Inc</a>	CA	\$515,992	Executive Director	\$50,000	<b>\$40,941</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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** 52 organizations. Compensation range \$679–\$127,873; filing years 2020–2025.

**SIZE BASIS** Matched on total revenue (\$447,751); for reference, expenses \$331,574 and assets \$853,403.

**ROLE MATCH** Deseraye Franklin, reported title *"Executive Director"*, 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.
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	25 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	23 <sup>rd</sup>
Reportable pay only (column D), adjusted	25 <sup>th</sup>
All sources (D + E + F), adjusted	23 <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 (Deseraye Franklin) 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 52 similarly situated organizations (Same NTEE sector (P32), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$42,738 is reasonable (approximately the 25<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.