

Center City Academy Inc

Executive Director / CEO

EIN 480777369

KS · NTEE P33Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Angela Perez, Executive Director / CEO** (\$65,000) against **every comparable organization** that fit the selection criteria — **136** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **93rd** percentile of comparable organizations above the 90th percentile — board review recommended

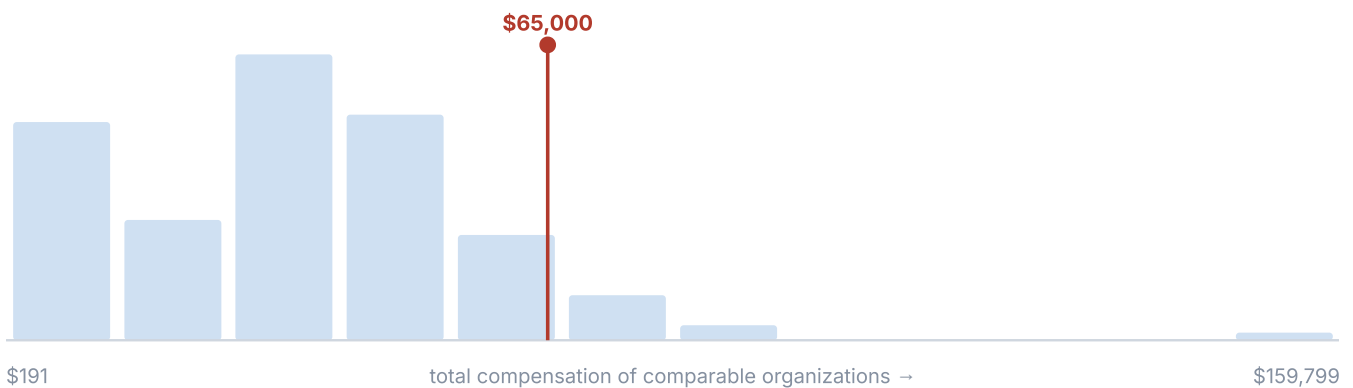
Benchmarked executive: Angela Perez — reported title “Development Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33Z).
BUDGET	Total revenue between \$132,193 and \$295,956 — 0.67x to 1.50x the subject's \$197,304 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

136 organizations qualified on sector, size, and geography → **136** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,264	\$17,767	\$34,400	\$47,702	\$58,781	\$65,000
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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
Native American Child Care Center Inc	IA	\$198,432	Executive Director	\$54,998	\$57,387	2023
Ortega Trail Youth Center Inc	CA	\$198,831	Secretary	\$53,281	\$43,845	2023
Cooperation Station	MN	\$199,204	Director	\$43,468	\$40,932	2023
Toledo Independent Childcare Center	OH	\$195,395	Ceo	\$13,800	\$13,929	2023
Child Christ Playhouse Ministries	IN	\$194,908	President	\$9,901	\$9,665	2024
Community Childhood Learning Place	ME	\$200,452	President	\$200	\$191	2023
Crestline Child Care Inc	OH	\$201,072	Director	\$42,798	\$41,959	2024
Little Tikes Daycare Inc	SD	\$192,554	Co-ex Director	\$25,381	\$25,928	2024
Country Living Learning Center	CO	\$202,409	Center Director	\$37,894	\$34,627	2023
Cornerstone Association Of Ministers And Educators Inc	TX	\$202,695	Vice President	\$12,000	\$11,111	2024
Chicago Latvian Child Care And Preschool	IL	\$202,749	Director	\$50,033	\$46,876	2023
Teach & Learn Childcare Inc	OH	\$203,003	Director	\$24,050	\$24,275	2023
Church Street Community Ltd	NY	\$203,463	Director	\$33,850	\$28,313	2024
Larry Kings Clubhouse Childrens	NC	\$204,986	Executive Dir.	\$67,915	\$66,874	2023
Lily Missions Center	MI	\$189,295	President	\$24,615	\$24,212	2023
Wapakoneta Children's Learning Cent	OH	\$206,601	Admin / Dire	\$38,080	\$36,371	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Grandmothers House Of San Luis Obispo County	CA	\$207,192	Director	\$60,205	\$49,542	2023
Horizons Unlimited Inc	ME	\$207,295	President	\$11,400	\$10,879	2023
Little Busy Bodies Daycare Inc Nfp	IL	\$207,410	Director/lead Teacher	\$6,000	\$5,460	2024
Tullahoma Day Care Center Inc	TN	\$207,826	Director	\$54,498	\$53,025	2024
Successful Children Learning Center ll	MD	\$210,269	President	\$33,203	\$29,582	2023
Greenacres Child Care Center	TX	\$210,721	President	\$34,563	\$32,003	2024
Keeps Inc	NY	\$210,746	Executive Director	\$84,150	\$70,386	2024
Care And Share Day Homes Inc	GA	\$210,774	Director	\$76,282	\$70,997	2024
Sugar & Spice Child Care Center	MI	\$183,796	President	\$50,000	\$47,771	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.

● Sample, role match & sensitivity

PEER COUNT 136 organizations. Compensation range \$191–\$159,799; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$197,304); for reference, expenses \$164,986 and assets \$647,404.

ROLE MATCH Angela Perez, reported title "*Development Director*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

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	93 rd
Total compensation (D + F), as reported (no adjustments)	91 st
Reportable pay only (column D), adjusted	94 th
All sources (D + E + F), adjusted	91 st

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 (Angela Perez) 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 136 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,000 is reasonable (approximately the 93rd 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.