

Pyle Child Development Center Inc

Executive Director / CEO

EIN 510341986
 DE · NTEE P33Z
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Amanda Beverly, Executive Director / CEO** (\$41,781) against **every comparable organization** that fit the selection criteria — **214** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **47th** percentile of comparable organizations within the typical range

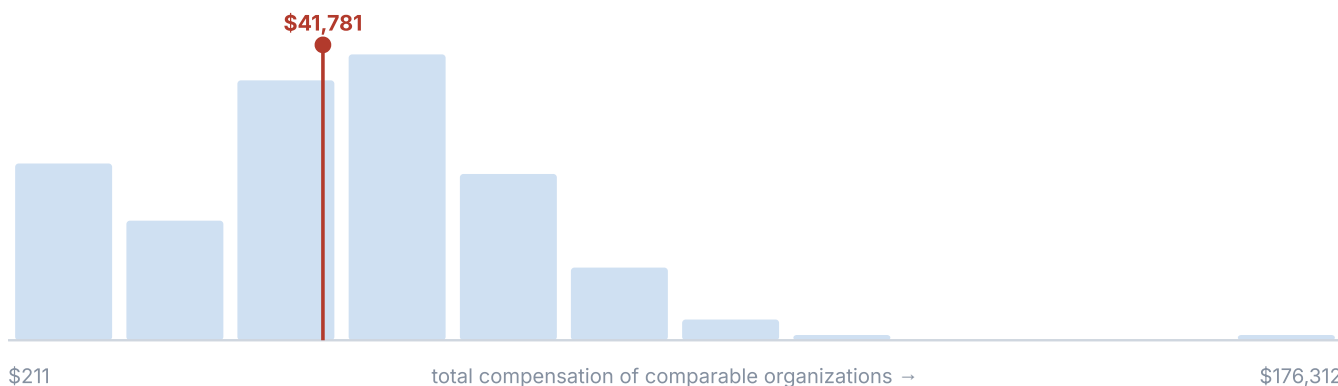
Benchmarked executive: Amanda Beverly — reported title “KEY EMPLOY-DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33Z).
BUDGET	Total revenue between \$169,716 and \$379,962 — 0.67x to 1.50x the subject's \$253,308 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

214 organizations qualified on sector, size, and geography → **214** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$11,196	\$27,024	\$44,677	\$58,590	\$72,106	\$41,781
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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 DE 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
Tesia Tiny Daycare Center Inc	TX	\$253,737	President	\$73,500	\$75,088	2024
Melrose Day Carepreschool	IA	\$251,917	Co-director	\$52,779	\$60,763	2023
Tot Lot Childcare	ND	\$254,763	Exec Dir-(ap	\$45,554	\$51,055	2024
Wagner Early Childhood Inc	SD	\$256,166	Secretarytreasurer	\$50,330	\$56,728	2024
Comunidad Child Care Center	TX	\$249,313	Director	\$46,900	\$49,328	2023
Cypress Adventures Inc	SC	\$258,295	Executive Director	\$60,000	\$63,927	2024
Buen Pastor Ministries	MI	\$258,395	Exec Directo	\$47,322	\$49,884	2024
Loving Arms Child Development Inc	GA	\$258,748	Director	\$57,847	\$59,402	2024
Community For Woodstock	VT	\$247,832	Director	\$9,442	\$9,993	2023
Dayspring Academy Ne Foundation	NE	\$247,255	Director	\$17,191	\$19,441	2023
Lamoni Community Day Care	IA	\$260,453	Executive Dir.	\$36,691	\$41,029	2024
Sealed With A Kid Inc	IA	\$246,162	Director	\$13,455	\$14,658	2025
Generations Child Care Inc	PA	\$246,150	President	\$19,300	\$19,656	2024
Trader Home Daycare	IL	\$245,737	Exc Director	\$40,000	\$40,162	2024
Kiddie Korner Learning Center Inc	NJ	\$245,646	Director	\$12,175	\$11,102	2024
Creating Milestones Child Care Mini	IN	\$245,137	President	\$3,150	\$3,393	2024
Sunshine Corner Day Care Center	WY	\$244,915	Executive Dir.	\$49,746	\$54,403	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Peace Child Care Inc	WI	\$244,539	Manager/dire	\$3,513	\$3,747	2024
Markham Children's Care Association Inc	OR	\$244,173	Executive Director	\$61,440	\$56,769	2025
Dallas Center-grimes Before & After Scho	IA	\$262,473	President	\$46,816	\$53,898	2023
Our Blessings Early Learning Center	FL	\$242,739	Chief Operat	\$6,020	\$6,190	2022
Debs Daycare Nfp	IL	\$264,793	Owner	\$48,000	\$48,194	2024
Le Bunnies Early Learning Academy Inc	FL	\$241,798	President	\$14,161	\$13,586	2024
Mba Mi Mundo Daycare	TX	\$265,715	Director	\$12,169	\$12,432	2024
Gray County Latchkey Inc	TX	\$265,887	Exec Directo	\$30,471	\$32,049	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to DE 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 DE 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	214 organizations. Compensation range \$211–\$176,312; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$253,308); for reference, expenses \$237,283 and assets \$86,384.
ROLE MATCH	Amanda Beverly, reported title " <i>KEY EMPLOY-DIRECTOR</i> ", 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	4 peers 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	47 th
Total compensation (D + F), as reported (no adjustments)	49 th
Reportable pay only (column D), adjusted	48 th
All sources (D + E + F), adjusted	46 th

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 (Amanda Beverly) 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 214 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$41,781 is reasonable (approximately the 47th 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.