

First Baptist Church Denbigh Child

Executive Director / CEO

EIN 540932392

VA · NTEE P33

FY ending 2024-08-31

June 9, 2026

This analysis benchmarks the total compensation of **Victoria Johnson, Executive Director / CEO** (\$32,871) against **every comparable organization** that fit the selection criteria — **269** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **28th** percentile of comparable organizations within the typical range

Benchmarked executive: Victoria Johnson — reported title "EXECUTIVE DI", 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 \$196,544 and \$440,025 — 0.67x to 1.50x the subject's \$293,350 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

269 organizations qualified on sector, size, and geography

→ **269** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$214

total compensation of comparable organizations →

\$396,047

\$12,380

\$31,352

\$47,218

\$63,485

\$76,668

\$32,871



■ 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 VA 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
Second Home Learning Center	VA	\$293,321	Executive Director	\$52,192	\$52,192	2024
Muir Little Scholars Inc	PA	\$293,399	Exec Director	\$4,350	\$4,625	2023
Good Shepherd Child Dev Center Inc	WV	\$294,572	Director	\$36,535	\$42,180	2023
Little Leaf Learning Center Inc	NE	\$294,673	President	\$41,383	\$46,098	2024
The Learning Tree Of Wellsboro	PA	\$294,935	Exective Director	\$9,408	\$9,717	2024
Christian Child Development Center Inc	NC	\$295,755	President Amerita	\$171,500	\$178,798	2025
Clark County Parent Cooperative	NV	\$296,285	Vice Preside	\$33,532	\$33,914	2025
Gsuc Child Development And Learning	NY	\$289,841	Center Director	\$18,269	\$17,603	2023
East Grand Community Services	MO	\$289,731	Executive Di	\$31,498	\$35,572	2023
St Paul Gillespie-selden Rural	GA	\$289,177	Executive Di	\$36,690	\$38,208	2024
It Takes A Village Inc	NJ	\$288,918	Trustee	\$38,189	\$36,356	2023
Dove's Nest Early Care And	CO	\$298,392	Executive Di	\$68,946	\$68,470	2024
Bethel Childrens Center Of Santa Rosa	CA	\$298,421	Executive Dir.	\$48,065	\$44,255	2023
Polkadots And Roses Childcare Center A Nj Nonprofit Corporation	NJ	\$298,623	Parent	\$17,400	\$16,090	2024
Little Ones Academy	CA	\$298,948	President	\$23,286	\$20,825	2024
Heppner Day Care Inc	OR	\$287,357	Executive Dir.	\$69,800	\$67,133	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Bancroft Daycare Inc	IA	\$287,227	Treasurer	\$5,056	\$5,734	2024
Storytime Childcare Center	IA	\$287,184	Executive Director	\$75,500	\$85,618	2024
Brain Builders Early Childhood And	NE	\$300,238	Vice President	\$1,610	\$1,847	2023
Nonnie Hood Parent Resource Center Inc	NY	\$300,287	Executive Director	\$65,253	\$62,872	2023
Immanuel Lutheran Church Child Care	ND	\$286,062	Center Director	\$35,258	\$41,256	2023
Livingston Street Early Childhood Center	NY	\$300,856	Executive Dir	\$30,065	\$28,137	2024
Holmes Child Care Center Inc	NC	\$301,975	Member/teacher	\$48,640	\$52,052	2024
Lakin Foundation Child Development Center Of Griswold	IA	\$303,127	Secretary/ceo	\$52,617	\$59,668	2024
Breckenridge Montessori Inc	CO	\$304,445	Executive Director	\$76,302	\$75,775	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VA 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 VA 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 269 organizations. Compensation range \$214–\$396,047; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$293,350); for reference, expenses \$353,045 and assets \$111,467.

ROLE MATCH	Victoria Johnson, reported title "EXECUTIVE DI", 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	4 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	28 th
Total compensation (D + F), as reported (no adjustments)	29 th
Reportable pay only (column D), adjusted	29 th
All sources (D + E + F), adjusted	27 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 (Victoria Johnson) 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 269 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$32,871 is reasonable (approximately the 28th 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.