

King Child Supervision Inc

Executive Director / CEO

EIN 550669402

MI · NTEE Z99Z

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Heather Tate, Executive Director / CEO** (\$57,754) against **every comparable organization** that fit the selection criteria — **216** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52nd** percentile of comparable organizations within the typical range

Benchmarked executive: Heather Tate — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

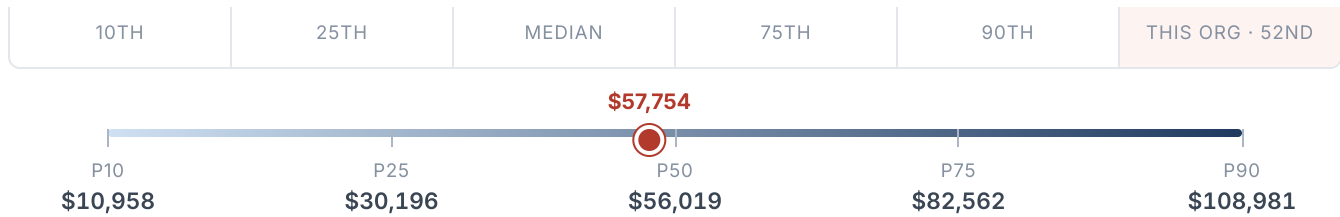
SECTOR	Organizations sharing the subject's NTEE classification (Z99Z).
BUDGET	Total revenue between \$290,797 and \$651,039 — 0.67x to 1.50x the subject's \$434,026 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Z99), nationwide + budget 0.67–1.5x revenue.

216 organizations qualified on sector, size, and geography → **216** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,958	\$30,196	\$56,019	\$82,562	\$108,981	\$57,754
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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 MI 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
Molalla River Watch Inc	OR	\$434,329	Executive Director Until 10/15/24	\$74,654	\$65,240	2024
Small Wonders Child Care Centerinc	NY	\$434,669	Executive Di	\$119,443	\$98,950	2025
Hope Inc	MN	\$433,334	Executive Director	\$88,305	\$82,111	2024
Artspan	CA	\$432,105	Executive Dir.	\$149,732	\$125,264	2023
Satyana Institute	CO	\$435,960	Ed/treas/sec	\$3,339	\$3,013	2024
Ohio High School Basketball Coaches Assoc Inc	OH	\$436,383	Executive Director	\$11,500	\$11,166	2025
Florida Beverage Association	FL	\$436,690	Secretary &	\$240,831	\$212,903	2024
Women's Foundation Of Genesee	NY	\$437,836	Executive Director	\$102,487	\$87,150	2024
St Luke Association	WA	\$425,148	President	\$535,028	\$450,770	2024
Apollo Chamber Players	TX	\$443,892	Executive Director	\$49,864	\$48,325	2023
Sound Learning	WA	\$423,767	Exec. Director	\$60,000	\$49,248	2025
Four Winds Of Indian Education Inc	CA	\$445,809	Executive Dir.	\$57,305	\$46,565	2024
Kimberly-shirk Association	CA	\$445,921	Executive Dir.	\$78,314	\$65,517	2023
Race For The Rescues	CA	\$445,990	Founder & President	\$60,000	\$48,756	2024
Trinity Terrace Inc	WI	\$446,574	Ceo	\$22,653	\$22,263	2024
Inland Valley Repertory Theatre	CA	\$446,902	Executive Director	\$33,865	\$28,331	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Minnesota Council For Quality	MN	\$419,951	President	\$138,579	\$128,858	2024
Cleansing Stream Ministries	CA	\$417,659	President	\$68,640	\$55,776	2024
Poteau Chamber Of Commerce	OK	\$415,985	Wages	\$66,042	\$70,455	2023
Central Sierra Environmental Resource	CA	\$415,147	Ceo/pres	\$111,124	\$90,298	2024
Global Enteral Device Supplier	GA	\$453,349	Executive Director	\$188,087	\$177,968	2024
Forest Service Employees For	OR	\$454,119	Executive Di	\$146,820	\$128,306	2024
Silver Impact Inc	FL	\$454,495	Executive Di	\$70,000	\$61,883	2024
Aids Housing Council	OH	\$413,515	Board Vice President	\$45,540	\$45,389	2024
Lundberg Association	WA	\$454,786	President	\$535,028	\$450,770	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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 216 organizations. Compensation range \$729–\$450,770; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$434,026); for reference, expenses \$369,631 and assets \$683,100.

ROLE MATCH Heather Tate, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	34 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	52 nd
Total compensation (D + F), as reported (no adjustments)	43 rd
Reportable pay only (column D), adjusted	58 th
All sources (D + E + F), adjusted	40 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 (Heather Tate) 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 216 similarly situated organizations (Same NTEE sector (Z99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$57,754 is reasonable (approximately the 52nd 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.