

Binghampton Community Christian Life Center

Executive Director / CEO

EIN 621728202
 TN · NTEE P33
 FY ending 2024-12-31
June 10, 2026

This analysis benchmarks the total compensation of **Dina Banks-johnson, Executive Director / CEO** (\$39,452) against **every comparable organization** that fit the selection criteria — **366** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **22nd** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Dina Banks-johnson — reported title “day care director”, 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 \$325,410 and \$728,532 — 0.67x to 1.50x the subject's \$485,688 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

366 organizations qualified on sector, size, and geography → **366** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,079 10TH	\$41,114 25TH	\$52,819 MEDIAN	\$67,079 75TH	\$85,080 90TH	\$39,452 THIS ORG · 22ND
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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 TN 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
Central Child Care Of Wv	WV	\$486,079	Director	\$44,174	\$45,502	2024
Johnson County Learning Center Inc	IN	\$484,508	Executive Di	\$52,000	\$52,169	2024
Northwest Child Development Centers	NC	\$483,059	Ceo	\$92,661	\$93,776	2023
Children Country & Lives Ccl	CA	\$482,987	Member	\$15,600	\$12,485	2025
Lake Bowen Child Development Center	SC	\$489,660	Director	\$41,345	\$41,034	2024
Wisdomworks	CA	\$490,269	Ceo	\$63,840	\$51,092	2025
Children's Academy For Education	TN	\$490,869	Ceo	\$9,843	\$9,843	2024
Kids Corral Inc	IA	\$477,688	Daycare Director	\$55,068	\$57,363	2024
Cedar County Coordinated Child Care	IA	\$493,998	Director	\$65,403	\$66,372	2025
Longview Child Development Center	TX	\$477,362	Executive Di	\$56,387	\$53,660	2024
Bright Eyes Quality Child Care Inc	FL	\$494,858	President, Ceo	\$96,900	\$89,159	2023
Twin Bridge Playschool Inc	NY	\$476,436	President	\$25,750	\$22,136	2024
Saugerties Early Childhood Learning	NY	\$494,960	President	\$15,860	\$13,634	2024
Trinity Child Development Center	TX	\$495,386	Executive Director	\$59,500	\$58,295	2023
Corridor Christian Early Learning Center	IA	\$495,397	Executive Dir.	\$57,000	\$61,129	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
El Kinder Bilingual Academy Inc	TX	\$475,678	Ass Director	\$47,970	\$45,650	2024
Woods Hole Day Care Cooperative Inc	MA	\$475,050	Registrar	\$33,352	\$27,777	2025
Community Childrens Center	CT	\$497,579	Executive Director	\$20,713	\$18,000	2025
Fairmount Christian Child Care	VA	\$470,308	Child Care Director	\$63,670	\$60,213	2023
First Congregational Preschool Inc	CT	\$503,076	Executive Director	\$78,090	\$67,860	2025
Kid Station At Heritage	IA	\$503,388	Executive Di	\$71,555	\$74,536	2024
Amerikids Christian Center	MO	\$467,435	Assistant Director	\$69,750	\$68,470	2025
Jars Of Clay Childrens Center Inc	KS	\$467,005	Program Director	\$48,000	\$49,333	2024
Mansfield Training School Dist 1199	CT	\$506,036	Director	\$68,654	\$59,660	2025
Alpha Day Care Center (A New Jersey Non Profit Corporation)	NJ	\$506,720	Director	\$99,100	\$84,176	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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 **366** organizations. Compensation range \$149–\$363,797; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$485,688); for reference, expenses \$523,271 and assets \$271,452.

ROLE MATCH	Dina Banks-johnson, reported title " <i>day care director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	21 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	22 nd
Total compensation (D + F), as reported (no adjustments)	22 nd
Reportable pay only (column D), adjusted	23 rd
All sources (D + E + F), adjusted	22 nd

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 (Dina Banks-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 10, 2026, comparing compensation against 366 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,452 is reasonable (approximately the 22nd 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 10, 2026.