

# Azalea City Christian School Inc

Executive Director / CEO

EIN 631250344

AL · NTEE B21

FY ending 2024-05-31

June 9, 2026

This analysis benchmarks the total compensation of **Tina Hood, Executive Director / CEO** (\$22,585) against **every comparable organization** that fit the selection criteria — **271** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **17<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Tina Hood — reported title “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 (B21).

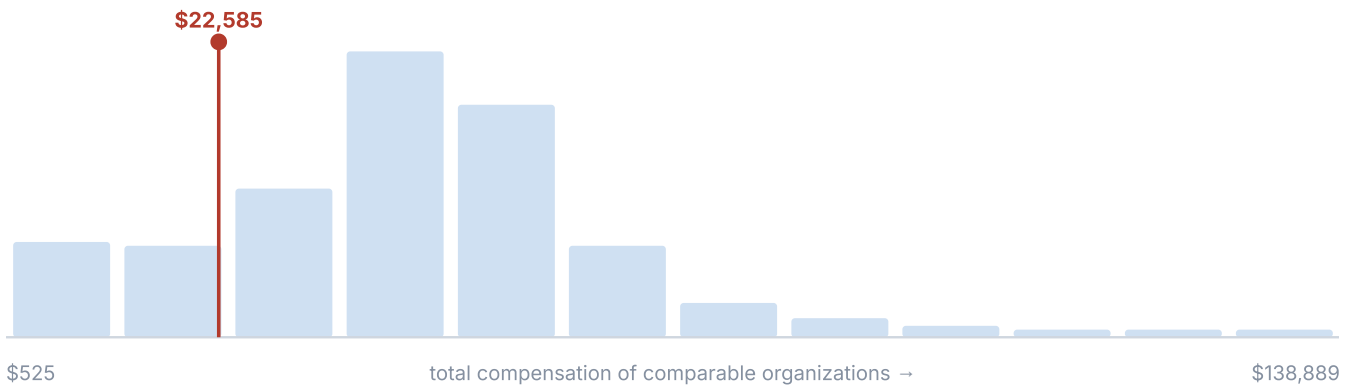
**BUDGET** Total revenue between \$203,384 and \$455,338 — 0.67x to 1.50x the subject's \$303,559 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

**271** organizations qualified on sector, size, and geography

→ **271** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,503	\$30,102	\$41,496	\$54,086	\$66,062	<b>\$22,585</b>
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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 AL 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
<a href="#">Hilltop Preschool Llc</a>	VA	\$303,781	Preschool Director, Ex-officio Boar	\$30,263	<b>\$27,846</b>	2023
<a href="#">Community Montessori School</a>	OH	\$303,209	Board Member	\$1,148	<b>\$1,125</b>	2024
<a href="#">Norwood Christian Preschool Inc</a>	MA	\$304,996	President	\$49,701	<b>\$40,275</b>	2025
<a href="#">Peopleplace</a>	ME	\$301,936	Executive Director	\$32,610	<b>\$30,226</b>	2024
<a href="#">Shining Mountains Montessori School</a>	CO	\$301,669	Executive Di	\$6,288	<b>\$5,746</b>	2023
<a href="#">Prince Of Peace Pre School Inc</a>	FL	\$305,490	Preschool Director	\$44,390	<b>\$38,600</b>	2024
<a href="#">El Buen Pastor Early Childhood Development Center</a>	TX	\$301,143	Executive Director	\$43,890	<b>\$41,839</b>	2023
<a href="#">Ashmont Nursery School Inc</a>	MA	\$306,025	Executive Di	\$70,430	<b>\$58,583</b>	2024
<a href="#">Centralia Marys House Ltd</a>	IL	\$301,079	Director & President	\$560	<b>\$525</b>	2023
<a href="#">Redwood Parents Nursery School</a>	CA	\$306,383	Director	\$38,839	<b>\$30,244</b>	2025
<a href="#">Lithuanian Montessori Society Of America</a>	IL	\$300,032	Director	\$62,000	<b>\$58,087</b>	2023
<a href="#">Childrenz Center</a>	IL	\$299,624	President	\$41,100	<b>\$38,506</b>	2023
<a href="#">Harmony Day School</a>	KY	\$307,571	Vice President	\$47,714	<b>\$46,227</b>	2025
<a href="#">Albuquerque Preschool Cooperative</a>	NM	\$299,544	Executive Di	\$58,614	<b>\$58,355</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Aauw Nursery School</a>	IL	\$298,990	Executive Director	\$41,874	<b>\$38,106</b>	2024
<a href="#">Susan Phillips Day School</a>	CA	\$308,750	Chairman	\$140,500	<b>\$109,405</b>	2025
<a href="#">Village Early Learning Center</a>	VT	\$309,521	Former Program Director	\$30,240	<b>\$27,448</b>	2025
<a href="#">Angel Hearts Childcare Ministry 2 Inc</a>	IN	\$296,133	Director	\$16,500	<b>\$16,582</b>	2023
<a href="#">Escuela Comunitaria Del Bronxbronx</a>	NY	\$295,088	Head Of School	\$158,880	<b>\$132,892</b>	2024
<a href="#">Key West Preschool Co-operative Inc</a>	FL	\$294,788	Director	\$49,193	<b>\$42,777</b>	2024
<a href="#">Happy Days Learning Center Inc</a>	MN	\$312,408	Director	\$32,632	<b>\$29,846</b>	2024
<a href="#">Pathways Preschool</a>	NE	\$312,448	President	\$29,500	<b>\$29,369</b>	2024
<a href="#">Quarry Hill School Inc</a>	VT	\$294,066	Director	\$47,047	<b>\$45,128</b>	2023
<a href="#">Garden Nursery School Inc</a>	MA	\$294,045	Director	\$77,142	<b>\$66,062</b>	2023
<a href="#">Rockville Community Nursery School</a>	MD	\$313,087	Director	\$52,678	<b>\$46,933</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL 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 AL 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT **271** organizations. Compensation range \$525–\$138,889; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$303,559); for reference, expenses \$342,299 and assets \$33,939.
ROLE MATCH	Tina Hood, reported title " <i>DIRECTOR</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	9 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	17 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	15 <sup>th</sup>
Reportable pay only (column D), adjusted	18 <sup>th</sup>
All sources (D + E + F), adjusted	17 <sup>th</sup>

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 (Tina Hood) 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 271 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,585 is reasonable (approximately the 17<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.