

First Christian Church Child Development Center Inc

Executive Director / CEO

EIN 800217512

NM · NTEE P33

FY ending 2023-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Belinda Hanner, Executive Director / CEO** (\$52,612) against **every comparable organization** that fit the selection criteria — **170** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **83rd** percentile of comparable organizations within the typical range

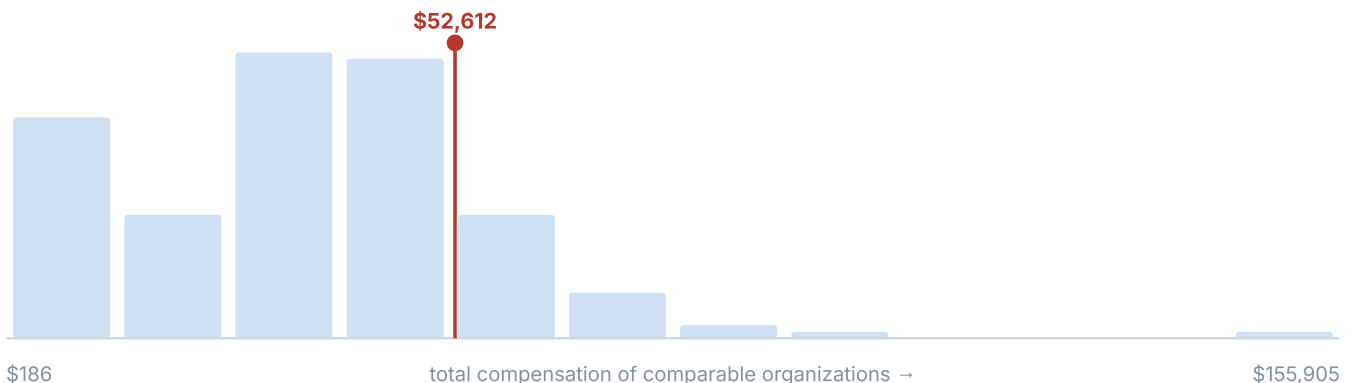
Benchmarked executive: Belinda Hanner — reported title "RUIDOSO, NM", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33).
BUDGET	Total revenue between \$146,909 and \$328,902 — 0.67x to 1.50x the subject's \$219,268 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

170 organizations qualified on sector, size, and geography → **170** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,391 10TH	\$18,573 25TH	\$34,919 MEDIAN	\$48,147 75TH	\$59,168 90TH	\$52,612 THIS ORG · 83RD
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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 NM 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
Fci Too Childcare Center	OH	\$219,697	Executive Di	\$37,762	\$36,120	2024
The Greenwich Nursery School	NJ	\$220,061	Director	\$37,262	\$30,045	2024
Big Wonder Child Care	MN	\$218,189	Executive Dir.	\$37,361	\$33,339	2024
Childrens Garden Preschool	GA	\$217,679	Executive Director	\$64,000	\$56,615	2025
Sunrise Day Care Academy Inc	AR	\$223,310	Vice President	\$22,500	\$22,839	2024
Kiddiworld Inc	NY	\$224,241	Vice President	\$21,500	\$18,063	2023
Educare Arizona	AZ	\$224,893	Director/swhd Ceo	\$13,889	\$12,063	2024
Noah's Ark Daycare Inc	IA	\$224,984	Daycare Director	\$34,742	\$34,353	2024
Adorers Of The Holy Cross Busy Bee Child Care	CA	\$225,235	Director	\$12,573	\$10,094	2023
Hagerstown Day Nursery	MD	\$225,290	Executive Director	\$56,615	\$49,212	2023
Sav A Life Of Limestone County Inc	AL	\$225,519	Executive Director	\$29,558	\$28,838	2024
Faouri Family Day Care Inc	CA	\$225,563	President	\$50,000	\$40,142	2023
Stacyville Kids Care Inc	IA	\$212,849	Director	\$47,690	\$47,157	2024
New Light Baptist School Of Excellence	VA	\$226,419	Exec Director	\$36,400	\$31,740	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Super Kids Club Inc	NE	\$226,454	Secretary	\$45,602	\$45,602	2023
First United Methodist Church	SC	\$211,830	Director	\$37,019	\$35,907	2023
Telluride Preschool And Daycare Inc	CO	\$211,454	President/director	\$65,148	\$58,081	2023
Care And Share Day Homes Inc	GA	\$210,774	Director	\$76,282	\$69,266	2024
Keeps Inc	NY	\$210,746	Executive Director	\$84,150	\$68,670	2024
Greenacres Child Care Center	TX	\$210,721	President	\$34,563	\$31,222	2024
Successful Children Learning Center li	MD	\$210,269	President	\$33,203	\$28,861	2023
John G Jones Learning Center	TX	\$228,495	Center Director	\$32,400	\$30,133	2023
Milton Learning Center	NH	\$230,592	School Administrator/former Director	\$92,770	\$79,643	2023
Panhandle Day Care Center Inc	NE	\$230,622	Executive Di	\$47,891	\$46,517	2024
Tullahoma Day Care Center Inc	TN	\$207,826	Director	\$54,498	\$51,732	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NM 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 NM 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	170 organizations. Compensation range \$186–\$155,905; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$219,268); for reference, expenses \$249,497 and assets \$0.
ROLE MATCH	Belinda Hanner, reported title "RUIDOSO, NM", 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	83 rd
Total compensation (D + F), as reported (no adjustments)	76 th
Reportable pay only (column D), adjusted	83 rd
All sources (D + E + F), adjusted	82 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 (Belinda Hanner) 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 13, 2026, comparing compensation against 170 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$52,612 is reasonable (approximately the 83rd 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 13, 2026.