

Childrenz Center

Executive Director / CEO

EIN 832844152

IL · NTEE B21

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Paula Davis, Executive Director / CEO** (\$41,100) against **every comparable organization** that fit the selection criteria — **272** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **41st** percentile of comparable organizations

within the typical range

Benchmarked executive: Paula Davis — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (B21).

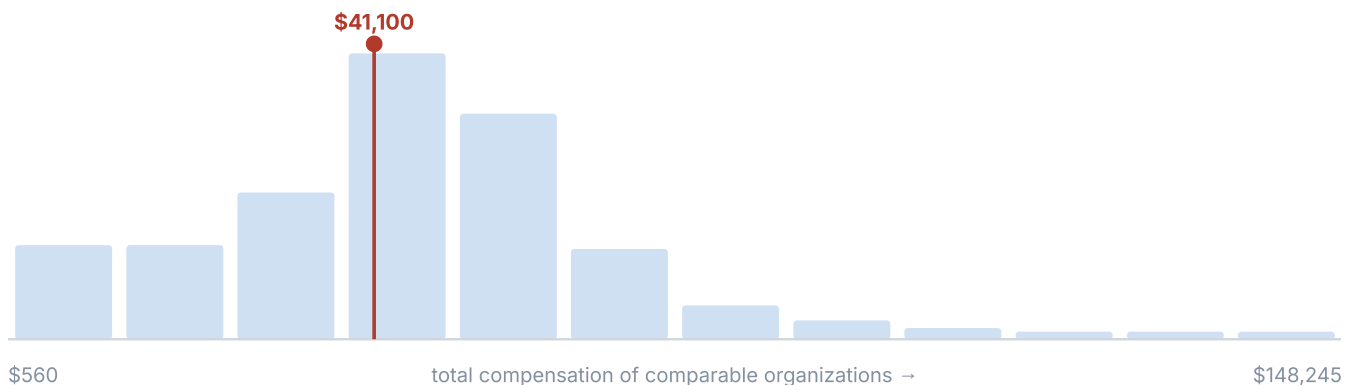
BUDGET Total revenue between \$200,748 and \$449,436 — 0.67x to 1.50x the subject's \$299,624 (the band tightens as size grows).

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

272 organizations qualified on sector, size, and geography

→ **272** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,547	\$31,961	\$43,905	\$57,709	\$70,498	\$41,100
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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 IL 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
Albuquerque Preschool Cooperative	NM	\$299,544	Executive Di	\$58,614	\$62,285	2024
Lithuanian Montessori Society Of America	IL	\$300,032	Director	\$62,000	\$62,000	2023
Aauw Nursery School	IL	\$298,990	Executive Director	\$41,874	\$40,673	2024
Centralia Marys House Ltd	IL	\$301,079	Director & President	\$560	\$560	2023
El Buen Pastor Early Childhood Development Center	TX	\$301,143	Executive Director	\$43,890	\$44,658	2023
Shining Mountains Montessori School	CO	\$301,669	Executive Di	\$6,288	\$6,133	2023
Peopleplace	ME	\$301,936	Executive Director	\$32,610	\$32,261	2024
Angel Hearts Childcare Ministry 2 Inc	IN	\$296,133	Director	\$16,500	\$17,699	2023
Community Montessori School	OH	\$303,209	Board Member	\$1,148	\$1,201	2024
Azalea City Christian School Inc	AL	\$303,559	Director	\$22,585	\$24,106	2024
Hilltop Preschool Llc	VA	\$303,781	Preschool Director, Ex-officio Boar	\$30,263	\$29,722	2023
Escuela Comunitaria Del Bronxbronx	NY	\$295,088	Head Of School	\$158,880	\$141,844	2024
Key West Preschool Co-operative Inc	FL	\$294,788	Director	\$49,193	\$45,658	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Norwood Christian Preschool Inc	MA	\$304,996	President	\$49,701	\$42,989	2025
Quarry Hill School Inc	VT	\$294,066	Director	\$47,047	\$48,167	2023
Garden Nursery School Inc	MA	\$294,045	Director	\$77,142	\$70,511	2023
Greenbelt Nursery School Inc	MD	\$293,981	Teacherdirector	\$67,914	\$61,114	2025
Prince Of Peace Pre School Inc	FL	\$305,490	Preschool Director	\$44,390	\$41,200	2024
Roots Forest School Inc	ID	\$293,434	Director	\$18,019	\$18,938	2024
Ashmont Nursery School Inc	MA	\$306,025	Executive Di	\$70,430	\$62,529	2024
My First School	NY	\$293,033	Director	\$60,000	\$55,149	2023
Redwood Parents Nursery School	CA	\$306,383	Director	\$38,839	\$32,280	2025
Circle Time Child Development Center Inc	CA	\$291,893	Ceo/director	\$12,291	\$10,796	2023
Harmony Day School	KY	\$307,571	Vice President	\$47,714	\$49,341	2025
Eastern Shore Montessori School	AL	\$291,553	Board Presid	\$2,000	\$2,198	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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	272 organizations. Compensation range \$560–\$148,245; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$299,624); for reference, expenses \$272,212 and assets \$94,994.
ROLE MATCH	Paula Davis, reported title "PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	41 st
Total compensation (D + F), as reported (no adjustments)	38 th
Reportable pay only (column D), adjusted	42 nd
All sources (D + E + F), adjusted	41 st

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 (Paula Davis) 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 272 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$41,100 is reasonable (approximately the 41st 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.