

Little Ones Academy

Executive Director / CEO

This analysis benchmarks the total compensation of **Robert Brady, Executive Director / CEO** (\$23,286) against **every comparable organization** that fit the selection criteria — **20** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Robert Brady — 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 (P33).

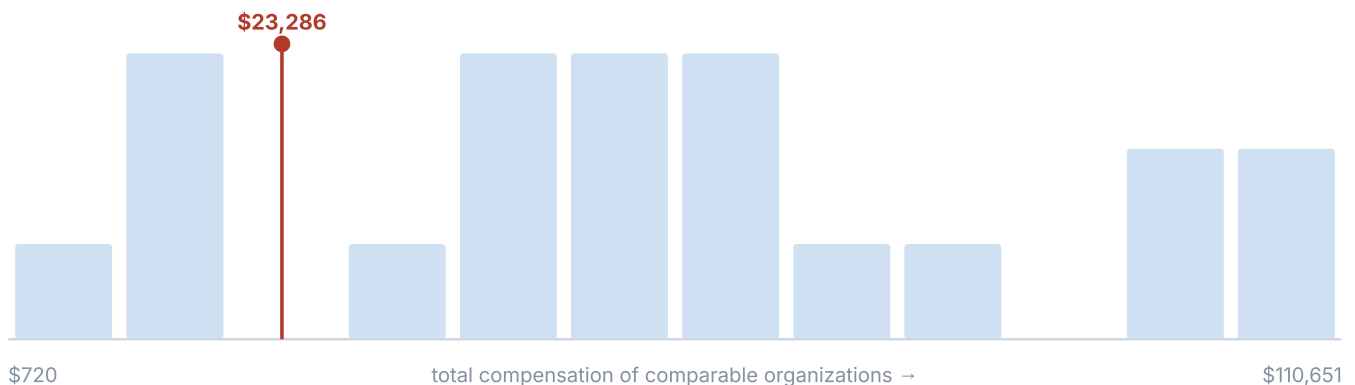
BUDGET Total revenue between \$200,295 and \$448,422 — 0.67x to 1.50x the subject's \$298,948 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P33) + CA + budget 0.67–1.5x revenue.

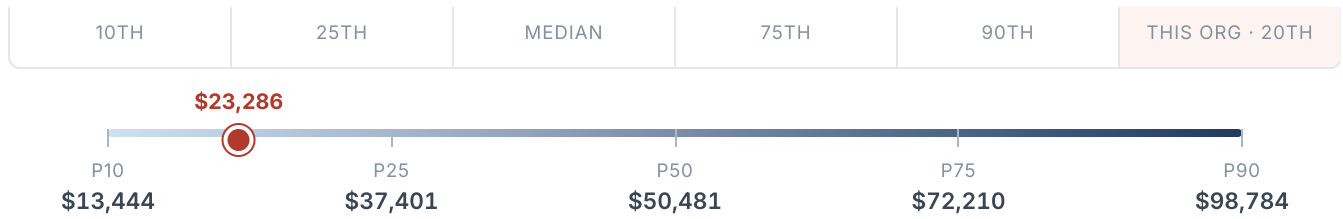
20 organizations qualified on sector, size, and geography

→ **20** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,444	\$37,401	\$50,481	\$72,210	\$98,784	\$23,286
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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 CA 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
Bethel Childrens Center Of Santa Rosa	CA	\$298,421	Executive Dir.	\$48,065	\$49,485	2023
Smiles Childcare	CA	\$315,687	Ceo	\$14,000	\$14,414	2023
Shirayuri Youchien	CA	\$325,515	President	\$38,400	\$38,400	2024
Ulloa Childrens Center	CA	\$331,025	President-5/25	\$80,302	\$78,232	2025
Laughter N Learning Center	CA	\$240,060	Executive Director	\$13,500	\$13,500	2024
Calvary Childcare Center	CA	\$358,065	Executive Director	\$68,188	\$70,202	2023
Barrio Station	CA	\$358,745	Executive Di	\$97,920	\$97,920	2024
Friends Of Potrero Hill Nursery	CA	\$367,416	Director	\$106,558	\$106,558	2024
Faouri Family Day Care Inc	CA	\$225,563	President	\$50,000	\$51,477	2023
Adorers Of The Holy Cross Busy Bee Child Care	CA	\$225,235	Director	\$12,573	\$12,944	2023
God's Hands Academy	CA	\$378,715	President	\$110,651	\$110,651	2024
Bright Futures Growth And Development	CA	\$379,961	President & Ceo	\$59,615	\$59,615	2024
Come And See Preschool & After School	CA	\$385,895	President	\$99,000	\$96,448	2025
Grandmothers House Of San Luis Obispo County	CA	\$207,192	Director	\$60,205	\$61,983	2023
Morning Star Education Center	CA	\$397,907	President	\$720	\$720	2024
Butte Valley Montessori	CA	\$410,323	Controller	\$66,387	\$64,676	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Faith Hope & Love School	CA	\$414,917	Director	\$45,000	\$43,840	2025
Norma Gist Peoples' Free Child Development Program Inc	CA	\$424,900	Executive Director	\$34,405	\$34,405	2024
Garden Grove 1st Preschool Inc	CA	\$433,887	President	\$38,400	\$39,534	2023
Saving All Children	CA	\$444,706	Executive Dir.	\$47,400	\$47,400	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 20 organizations. Compensation range \$720–\$110,651; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$298,948); for reference, expenses \$333,495 and assets \$260,082.

ROLE MATCH Robert Brady, reported title "*President*", benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	20 th
Total compensation (D + F), as reported (no adjustments)	20 th
Reportable pay only (column D), adjusted	20 th
All sources (D + E + F), adjusted	20 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 (Robert Brady) 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 20 similarly situated organizations (Same NTEE sector (P33) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$23,286 is reasonable (approximately the 20th 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.