

Tucson Community School Inc

Executive Director / CEO

EIN 860135781

AZ · NTEE B21Z

FY ending 2023-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Stephanie Castillo-leon, Executive Director / CEO** (\$39,116) against **every comparable organization** that fit the selection criteria — **317** 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

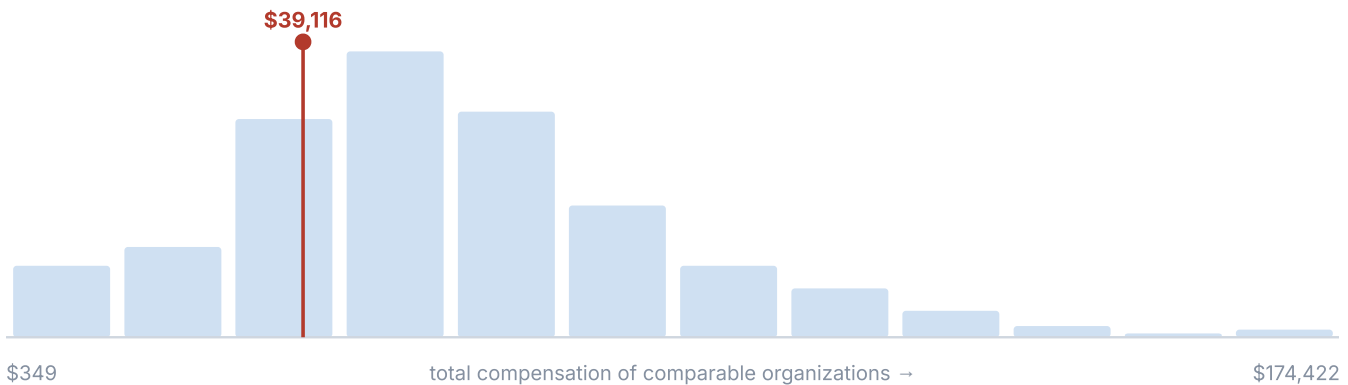
Benchmarked executive: Stephanie Castillo-leon — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21Z).
BUDGET	Total revenue between \$311,479 and \$697,342 — 0.67x to 1.50x the subject's \$464,895 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

317 organizations qualified on sector, size, and geography → **317** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$24,386	\$40,425	\$55,068	\$73,104	\$97,835	\$39,116
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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 AZ 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
Happy Tots Daycare Center Inc	AL	\$464,495	Owner	\$92,238	\$100,642	2024
Haloalaunuiakea Early Learning Center	HI	\$465,498	Executive Director	\$76,664	\$71,370	2023
Pleasant Grove Academy	SC	\$463,791	Director	\$23,187	\$24,431	2024
Little Cubz Learning Center Inc	FL	\$463,691	Ceo	\$43,700	\$41,462	2024
Montessori School Of New York	NY	\$463,366	Teacher/tte	\$54,000	\$49,282	2024
Montessori Community School Inc	GA	\$461,783	Ceo	\$12,000	\$12,186	2024
St Stephen Umc Preschool Inc	NC	\$459,638	President/director	\$44,305	\$45,044	2025
Barrington Early Childhood Center	RI	\$459,104	Administrative Director	\$42,518	\$42,392	2023
Right Step Inc	WI	\$470,704	Director	\$101,407	\$106,962	2024
Acton Cooperative School Inc	MA	\$472,687	Director	\$73,841	\$68,996	2023
Family Learning Center Inc	NM	\$456,306	Executive Di	\$43,755	\$48,934	2023
Sowing Seeds Education Llc	NC	\$456,270	Ceo	\$33,740	\$35,210	2024
Cottage Nursery School	CA	\$473,573	Executive Director	\$73,077	\$63,731	2024
Sleepy Hollow Preschool Inc	VA	\$455,657	Director	\$45,581	\$45,762	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Woodland Montessori School	WA	\$474,493	Executive Director	\$35,988	\$31,702	2025
Grapevine Christian School	TX	\$474,619	Preschool Director	\$56,698	\$57,281	2024
Morningside Day Out	GA	\$475,549	Director	\$39,331	\$39,941	2024
Child's Play Learning Center Inc	TX	\$478,657	Secretary & Asst Program Director	\$336	\$349	2023
Sonshine Patch Inc	CO	\$451,060	Director	\$56,729	\$54,938	2024
Dynasty Child Care Center	OH	\$479,850	President	\$45,757	\$48,946	2024
St Mary's Episcopal School	VA	\$480,546	Executive Director	\$41,254	\$39,193	2025
Rainbow Kidz Inc	WI	\$482,156	President	\$40,118	\$42,315	2024
The Boston Children's School Inc	MA	\$483,622	President, Treasurer, Dir	\$123,425	\$112,017	2024
Hope Montessori School - The Woodlands	TX	\$444,377	Director	\$1,920	\$1,940	2024
Spark Preschool	OH	\$444,348	Administrator	\$115,324	\$123,363	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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 **317** organizations. Compensation range \$349–\$174,422; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$464,895); for reference, expenses \$455,909 and assets \$591,204.
ROLE MATCH	Stephanie Castillo-leon, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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 (Stephanie Castillo-leon) 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 317 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,116 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.