

# Fullerton Community Nursery School

Executive Director / CEO

EIN 951736903  
 CA · NTEE B21Z  
 FY ending 2024-06-30  
 June 9, 2026

This analysis benchmarks the total compensation of **Melissa Brewer, Executive Director / CEO** (\$36,365) against **every comparable organization** that fit the selection criteria — **18** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **22<sup>nd</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Melissa Brewer — 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

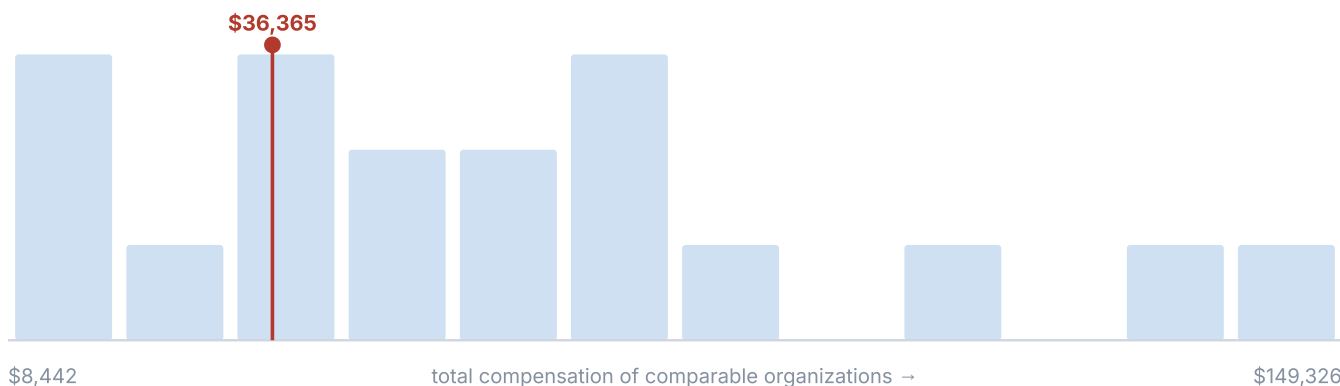
**SECTOR** Organizations sharing the subject's NTEE classification (B21Z).

**BUDGET** Total revenue between \$163,229 and \$365,439 — 0.67x to 1.50x the subject's \$243,626 (the band tightens as size grows).

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

**18** organizations qualified on sector, size, and geography → **18** within the band form the benchmarked peer set.

## Distribution of comparable compensation



|          |          |          |          |           |          |
|----------|----------|----------|----------|-----------|----------|
| \$16,408 | \$37,839 | \$53,330 | \$76,980 | \$112,848 | \$36,365 |
|----------|----------|----------|----------|-----------|----------|



## ■ 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   |
|--|-------|-----------|---------------------|-----------------|------------------|------|
| <a href="#">A Childs Heart Inc</a>                       | CA    | \$241,531 | Preschool Director  | \$60,000        | <b>\$60,000</b>  | 2024 |
| <a href="#">California Kindergarten Association</a>      | CA    | \$247,867 | President           | \$8,200         | <b>\$8,442</b>   | 2023 |
| <a href="#">Agape Educational Center Inc</a>             | CA    | \$236,971 | Cfo                 | \$65,860        | <b>\$65,860</b>  | 2024 |
| <a href="#">Hilltop Nursery School Of Costa Mesa</a>     | CA    | \$253,479 | Director            | \$37,840        | <b>\$37,840</b>  | 2024 |
| <a href="#">Great And Small Inc</a>                      | CA    | \$254,066 | Dirctor             | \$17,500        | <b>\$18,017</b>  | 2023 |
| <a href="#">International Education And</a>              | CA    | \$225,492 | Director            | \$25,668        | <b>\$26,426</b>  | 2023 |
| <a href="#">Silverspot Nursery School</a>                | CA    | \$205,277 | Teacher/director    | \$79,177        | <b>\$81,516</b>  | 2023 |
| <a href="#">Francis Kiddie Kollege Preschool Inc</a>     | CA    | \$199,112 | Executive Director  | \$41,017        | <b>\$42,229</b>  | 2023 |
| <a href="#">Circle Time Child Development Center Inc</a> | CA    | \$291,893 | Ceo/director        | \$12,291        | <b>\$12,654</b>  | 2023 |
| <a href="#">Redwood Parents Nursery School</a>           | CA    | \$306,383 | Director            | \$38,839        | <b>\$37,838</b>  | 2025 |
| <a href="#">Susan Phillips Day School</a>                | CA    | \$308,750 | Chairman            | \$140,500       | <b>\$136,878</b> | 2025 |
| <a href="#">Morning Glory Enterprises</a>                | CA    | \$321,433 | Ceo Member At Large | \$75,604        | <b>\$75,604</b>  | 2024 |
| <a href="#">Altadena Nursery School Inc</a>              | CA    | \$326,868 | Director            | \$47,895        | <b>\$46,660</b>  | 2025 |
| <a href="#">Gazelle Creative Learning School</a>         | CA    | \$329,372 | President           | \$102,550       | <b>\$102,550</b> | 2024 |
| <a href="#">Berkeley Hills Parents Association</a>       | CA    | \$340,360 | Exec. Direct        | \$77,439        | <b>\$77,439</b>  | 2024 |
| <a href="#">The Way Enterprises Inc</a>                  | CA    | \$354,246 | Ceo                 | \$46,000        | <b>\$44,814</b>  | 2025 |

| ORGANIZATION                             | STATE | REVENUE   | MATCHED TITLE  | COMP (REPORTED) | COMP (ADJUSTED)  | FY   |
|--|-------|-----------|----------------|-----------------|------------------|------|
| <a href="#">Live Oak Preschool</a>       | CA    | \$358,451 | Executive Dir. | \$75,665        | <b>\$73,715</b>  | 2025 |
| <a href="#">Glenridge Nursery School</a> | CA    | \$361,159 | Program Dir    | \$149,326       | <b>\$149,326</b> | 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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 18 organizations. Compensation range \$8,442–\$149,326; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$243,626); for reference, expenses \$208,340 and assets \$156,333.

**ROLE MATCH** Melissa Brewer, reported title "*DIRECTOR*", 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.**

**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 | 22 <sup>nd</sup>   |
| Total compensation (D + F), as reported (no adjustments)                                | 22 <sup>nd</sup>   |
| Reportable pay only (column D), adjusted  | 22 <sup>nd</sup>   |
| All sources (D + E + F), adjusted   | 22 <sup>nd</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

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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 (Melissa Brewer) 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 18 similarly situated organizations (Same NTEE sector (B21) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,365 is reasonable (approximately the 22<sup>nd</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.