

Center For Childhood

Executive Director / CEO

EIN 953963872

CA · NTEE O99

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Amy Lappen, Executive Director / CEO** (\$15,000) against **every comparable organization** that fit the selection criteria — **83** 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: Amy Lappen — 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 (O99).

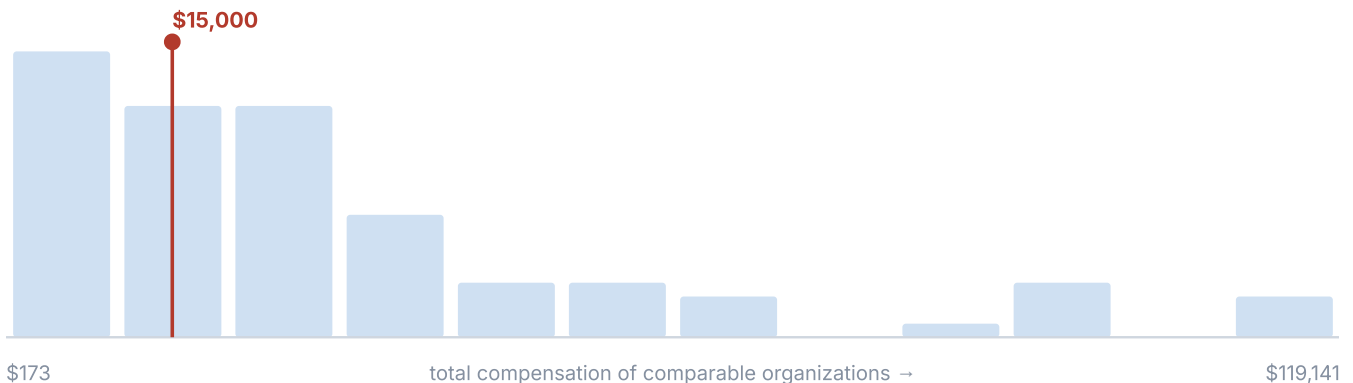
BUDGET Total revenue between \$46,979 and \$105,177 — 0.67x to 1.50x the subject's \$70,118 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (O), nationwide + budget 0.67–1.5x revenue.

83 organizations qualified on sector, size, and geography

→ **83** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,847

\$10,167

\$21,772

\$35,449

\$68,585

\$15,000



■ 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
Alliance For Quality Education Inc	NY	\$70,017	Co Exec Dir	\$12,565	\$12,772	2024
Foundation For Big Brothers Big Sisters	TX	\$69,164	Ex-officio Board Member	\$5,379	\$6,231	2023
Maple Springs Community Service Corporation	MD	\$71,157	Executive Director	\$4,500	\$4,732	2024
Naugatuck Youth Soccer Inc	CT	\$71,224	Coaching Director	\$10,200	\$11,075	2023
Southern Ohio Volleyball Club Inc	OH	\$71,309	Director	\$4,454	\$5,306	2024
Serious Ju Ju Skate Works Inc	MT	\$71,814	Executive Director	\$27,725	\$33,618	2024
Bgcmr Qalicb	VA	\$72,000	Secretary/treasurer	\$9,219	\$10,308	2023
Club 100 Charitiesinc	FL	\$68,113	Director	\$5,800	\$6,129	2024
Argonne Rebels Inc	KS	\$72,212	President	\$8,250	\$10,025	2024
Royal Youth Dance Ensemble Incorporated	TN	\$73,153	Executive Director	\$9,000	\$10,956	2023
All About Character Inc	PA	\$67,071	Executive Di	\$36,419	\$42,059	2023
Do The Right Thing Inc	FL	\$66,988	Executive Di	\$26,908	\$28,434	2024
Texas Children In Nature	TX	\$65,928	Sarah Coles	\$19,737	\$22,208	2024
Arkwings Foundation	TN	\$65,769	Director	\$5,100	\$6,208	2023
Youth Legislature Of Louisiana	LA	\$65,440	Executive Director	\$2,987	\$3,605	2025
Atlanta Cares Mentoring Movement Inc	GA	\$65,108	Member	\$10,100	\$11,423	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ymca Of San Diego County Jrfy Inc	CA	\$64,621	Secretary	\$56,711	\$55,084	2024
Arizona's Children Foundation	AZ	\$76,436	President And Ceo	\$18,539	\$20,055	2024
Rebuild Yourself Inc	FL	\$77,795	Secretary	\$1,648	\$1,742	2024
Bridge Builders Alabama	AL	\$61,080	Executive Director	\$41,200	\$51,546	2023
Mueed Inc	CA	\$60,896	Executive Program Director	\$10,800	\$10,490	2024
Kids Boost Inc	GA	\$80,295	Executive Di	\$83,475	\$94,412	2024
Mississippi Elks Charities	MS	\$80,627	Member	\$12,000	\$15,034	2024
Kaulu I Ka Pono Academy	HI	\$81,165	Secretary	\$67,220	\$65,951	2025
412 Sports Ministries	PA	\$58,495	Executive Di	\$15,625	\$18,045	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 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	83 organizations. Compensation range \$173–\$119,141; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$70,118); for reference, expenses \$47,877 and assets \$63,616.
ROLE MATCH	Amy Lappen, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	13 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 8 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)	43 rd
Reportable pay only (column D), adjusted	52 nd
All sources (D + E + F), adjusted	35 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 (Amy Lappen) 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 83 similarly situated organizations (Same NTEE major group (O), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,000 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.