

Morning Star Education Center

Executive Director / CEO

EIN 954763190
 CA · NTEE P33
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Yong Cha Ra, Executive Director / CEO** (\$720) against **every comparable organization** that fit the selection criteria — **24** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 0th percentile of comparable organizations

below the typical range for comparable organizations

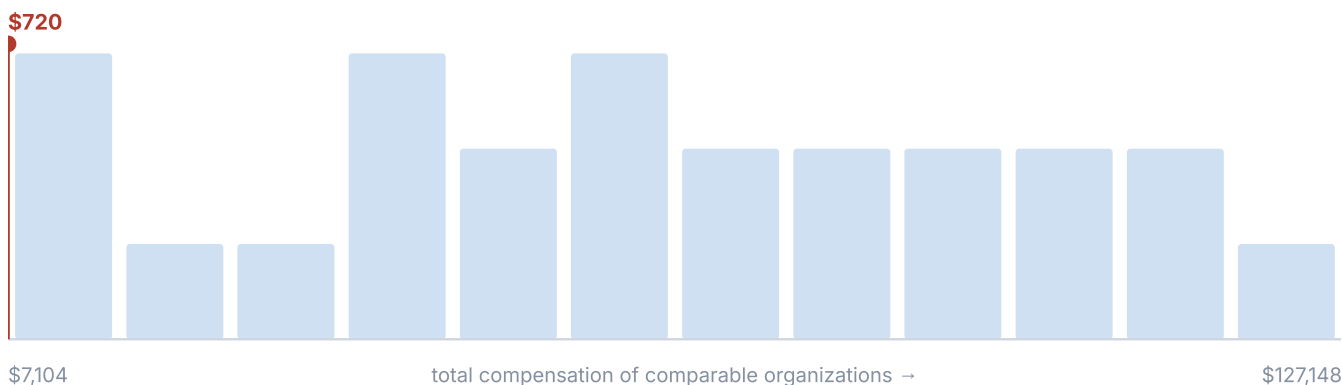
Benchmarked executive: Yong Cha Ra — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33).
BUDGET	Total revenue between \$266,597 and \$596,860 — 0.67x to 1.50x the subject's \$397,907 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33) + CA + budget 0.67–1.5x revenue.

24 organizations qualified on sector, size, and geography → **24** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,624	\$39,251	\$63,435	\$93,450	\$109,423	\$720
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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
Come And See Preschool & After School	CA	\$385,895	President	\$99,000	\$96,448	2025
Butte Valley Montessori	CA	\$410,323	Controller	\$66,387	\$64,676	2025
Faith Hope & Love School	CA	\$414,917	Director	\$45,000	\$43,840	2025
Bright Futures Growth And Development	CA	\$379,961	President & Ceo	\$59,615	\$59,615	2024
God's Hands Academy	CA	\$378,715	President	\$110,651	\$110,651	2024
Norma Gist Peoples' Free Child Development Program Inc	CA	\$424,900	Executive Director	\$34,405	\$34,405	2024
Friends Of Potrero Hill Nursery	CA	\$367,416	Director	\$106,558	\$106,558	2024
Garden Grove 1st Preschool Inc	CA	\$433,887	President	\$38,400	\$39,534	2023
Barrio Station	CA	\$358,745	Executive Di	\$97,920	\$97,920	2024
Calvary Childcare Center	CA	\$358,065	Executive Director	\$68,188	\$70,202	2023
Saving All Children	CA	\$444,706	Executive Dir.	\$47,400	\$47,400	2024
Ulloa Childrens Center	CA	\$331,025	President-5/25	\$80,302	\$78,232	2025
Shirayuri Youchien	CA	\$325,515	President	\$38,400	\$38,400	2024
Smiles Childcare	CA	\$315,687	Ceo	\$14,000	\$14,414	2023
Children Country & Lives Ccl	CA	\$482,987	Member	\$15,600	\$15,198	2025
Wisdomworks	CA	\$490,269	Ceo	\$63,840	\$62,194	2025
Little Ones Academy	CA	\$298,948	President	\$23,286	\$23,286	2024

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
Gan Israel Preschool	CA	\$531,752	President Director	\$123,500	\$127,148	2023
Paul Vision Ministries	CA	\$547,288	Secretary	\$6,900	\$7,104	2023
Santa Cruz Toddler Care Center	CA	\$550,684	Co-exec Dir	\$79,883	\$79,883	2024
Infant Development Center	CA	\$559,517	Executive Dir.	\$116,700	\$113,692	2025
Venice Parents Daycare And Preschool	CA	\$565,978	Director	\$73,473	\$75,643	2023
1st Place 2 Start	CA	\$594,453	President Executive Director	\$92,451	\$92,451	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	24 organizations. Compensation range \$7,104–\$127,148; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$397,907); for reference, expenses \$397,807 and assets \$56,514.
ROLE MATCH	Yong Cha Ra, reported title " <i>PRESIDENT</i> ", 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.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	0 th
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	0 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 (Yong Cha Ra) 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 24 similarly situated organizations (Same NTEE sector (P33) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$720 is reasonable (approximately the 0th 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.