

The Playplace Elc

Executive Director / CEO

EIN 993353701
 CA · NTEE B21
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Wendy L Ruiz, Executive Director / CEO** (\$12,500) against **every comparable organization** that fit the selection criteria — **36** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11th** percentile of comparable organizations below the typical range for comparable organizations

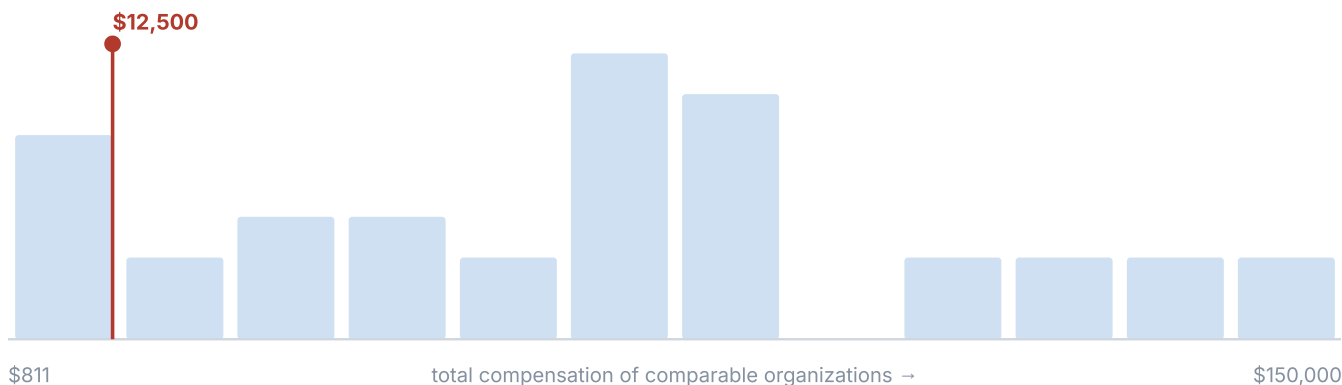
Benchmarked executive: Wendy L Ruiz — reported title "President", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$252,427 and \$565,137 — 0.67x to 1.50x the subject's \$376,758 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21) + CA + budget 0.67–1.5x revenue.

36 organizations qualified on sector, size, and geography → **36** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,527	\$37,840	\$67,520	\$83,206	\$125,875	\$12,500
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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
Empathy In Nature Project Inc	CA	\$376,076	President	\$150,000	\$150,000	2024
Broadway Childrens School Of	CA	\$374,497	Director	\$62,158	\$62,158	2024
Valley Parent Preschool	CA	\$381,198	Director	\$64,700	\$63,032	2025
Chico Oaks Preschool	CA	\$368,209	Treasurer	\$7,200	\$7,200	2024
Santa Ynez Valley Outreach Center	CA	\$391,350	Director	\$14,080	\$14,496	2023
Glenridge Nursery School	CA	\$361,159	Program Dir	\$149,326	\$149,326	2024
Live Oak Preschool	CA	\$358,451	Executive Dir.	\$75,665	\$73,715	2025
The Way Enterprises Inc	CA	\$354,246	Ceo	\$46,000	\$44,814	2025
Berkeley Hills Parents Association	CA	\$340,360	Exec. Direct	\$77,439	\$77,439	2024
Discovery Montessori	CA	\$413,675	Executive Di	\$70,920	\$69,092	2025
The Kids Co-op Inc	CA	\$414,819	Executive Dir.	\$79,875	\$79,875	2024
Gazelle Creative Learning School	CA	\$329,372	President	\$102,550	\$102,550	2024
Altadena Nursery School Inc	CA	\$326,868	Director	\$47,895	\$46,660	2025
Morning Glory Enterprises	CA	\$321,433	Ceo Member At Large	\$75,604	\$75,604	2024
Elite Kids Academy	CA	\$440,260	President & Ceo	\$26,400	\$26,400	2024
Abc Angels Preschool	CA	\$442,362	President	\$8,400	\$8,400	2024
Susan Phillips Day School	CA	\$308,750	Chairman	\$140,500	\$136,878	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Redwood Parents Nursery School	CA	\$306,383	Director	\$38,839	\$37,838	2025
Circle Time Child Development Center Inc	CA	\$291,893	Ceo/director	\$12,291	\$12,654	2023
Cottage Nursery School	CA	\$473,573	Executive Director	\$73,077	\$73,077	2024
Umc Preschool Burlingame	CA	\$487,837	President	\$6,148	\$5,990	2025
Playmates Inc	CA	\$487,861	Executive Dir.	\$80,360	\$78,289	2025
Maria Montessori Sch Of The Golden Gate	CA	\$489,042	President & Ceo	\$76,000	\$74,041	2025
Sunflower Montessori School	CA	\$490,018	Vice President	\$67,692	\$65,947	2025
Gateway Preschool Academy	CA	\$493,215	Director	\$54,276	\$54,276	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 36 organizations. Compensation range \$811–\$150,000; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$376,758); for reference, expenses \$167,873 and assets \$206,873. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Wendy L Ruiz, 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	11 th
Total compensation (D + F), as reported (no adjustments)	14 th
Reportable pay only (column D), adjusted	11 th
All sources (D + E + F), adjusted	11 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 (Wendy L Ruiz) 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 36 similarly situated organizations (Same NTEE sector (B21) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,500 is reasonable (approximately the 11th 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.