

Lake Bowen Child Development Center

Executive Director / CEO

EIN 010793953
 SC · NTEE P33
 FY ending 2024-07-31
 June 9, 2026

This analysis benchmarks the total compensation of **Luann Cartee, Executive Director / CEO** (\$41,345) against **every comparable organization** that fit the selection criteria — **366** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **24th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Luann Cartee — 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 (P33).
BUDGET	Total revenue between \$328,072 and \$734,490 — 0.67x to 1.50x the subject's \$489,660 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

366 organizations qualified on sector, size, and geography → **366** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,869	\$41,548	\$53,490	\$68,009	\$87,049	\$41,345
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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 SC 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
Wisdomworks	CA	\$490,269	Ceo	\$63,840	\$51,479	2025
Children's Academy For Education	TN	\$490,869	Ceo	\$9,843	\$9,917	2024
Central Child Care Of Wv	WV	\$486,079	Director	\$44,174	\$45,847	2024
Binghampton Community Christian Life Center	TN	\$485,688	Day Care Director	\$39,452	\$39,751	2024
Cedar County Coordinated Child Care	IA	\$493,998	Director	\$65,403	\$66,874	2025
Johnson County Learning Center Inc	IN	\$484,508	Executive Di	\$52,000	\$52,564	2024
Bright Eyes Quality Child Care Inc	FL	\$494,858	President, Ceo	\$96,900	\$89,834	2023
Saugerties Early Childhood Learning	NY	\$494,960	President	\$15,860	\$13,737	2024
Trinity Child Development Center	TX	\$495,386	Executive Director	\$59,500	\$58,736	2023
Corridor Christian Early Learning Center	IA	\$495,397	Executive Dir.	\$57,000	\$61,592	2023
Northwest Child Development Centers	NC	\$483,059	Ceo	\$92,661	\$94,486	2023
Children Country & Lives Ccl	CA	\$482,987	Member	\$15,600	\$12,580	2025
Community Childrens Center	CT	\$497,579	Executive Director	\$20,713	\$18,136	2025
Kids Corral Inc	IA	\$477,688	Daycare Director	\$55,068	\$57,797	2024
Longview Child Development Center	TX	\$477,362	Executive Di	\$56,387	\$54,067	2024
Twin Bridge Playschool Inc	NY	\$476,436	President	\$25,750	\$22,304	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
First Congregational Preschool Inc	CT	\$503,076	Executive Director	\$78,090	\$68,374	2025
Kid Station At Heritage	IA	\$503,388	Executive Di	\$71,555	\$75,101	2024
El Kinder Bilingual Academy Inc	TX	\$475,678	Ass Director	\$47,970	\$45,996	2024
Woods Hole Day Care Cooperative Inc	MA	\$475,050	Registrar	\$33,352	\$27,988	2025
Mansfield Training School Dist 1199	CT	\$506,036	Director	\$68,654	\$60,112	2025
Alpha Day Care Center (A New Jersey Non Profit Corporation)	NJ	\$506,720	Director	\$99,100	\$84,813	2024
Little Thinkers Inc	IN	\$507,040	Executive Dir.	\$59,122	\$59,763	2024
Carol Matheys Center For Children &	MN	\$507,941	Executive Director	\$84,466	\$80,002	2024
Paradise Place	CO	\$508,038	Secretary	\$60,000	\$55,148	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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 366 organizations. Compensation range \$150–\$366,550; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$489,660); for reference, expenses \$594,289 and assets \$191,881.

ROLE MATCH Luann Cartee, 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.**

RELATED-ORG PAY	9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	21 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	24 th
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	25 th
All sources (D + E + F), adjusted	23 rd

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 (Luann Cartee) 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 366 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$41,345 is reasonable (approximately the 24th 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.