

# Johnson County Learning Center Inc

Executive Director / CEO

EIN 010970299

IN · NTEE P33

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Dawn Underwood, Executive Director / CEO** (\$52,000) 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 **49<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Dawn Underwood — reported title "EXECUTIVE DI", 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 \$324,620 and \$726,762 — 0.67x to 1.50x the subject's \$484,508 (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



\$21,010	\$40,920	\$52,648	\$66,862	\$84,804	\$52,000
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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 IN 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="#">Binghampton Community Christian Life Center</a>	TN	\$485,688	Day Care Director	\$39,452	<b>\$39,324</b>	2024
<a href="#">Northwest Child Development Centers</a>	NC	\$483,059	Ceo	\$92,661	<b>\$93,472</b>	2023
<a href="#">Children Country &amp; Lives Ccl</a>	CA	\$482,987	Member	\$15,600	<b>\$12,445</b>	2025
<a href="#">Central Child Care Of Wv</a>	WV	\$486,079	Director	\$44,174	<b>\$45,355</b>	2024
<a href="#">Lake Bowen Child Development Center</a>	SC	\$489,660	Director	\$41,345	<b>\$40,901</b>	2024
<a href="#">Wisdomworks</a>	CA	\$490,269	Ceo	\$63,840	<b>\$50,926</b>	2025
<a href="#">Children's Academy For Education</a>	TN	\$490,869	Ceo	\$9,843	<b>\$9,811</b>	2024
<a href="#">Kids Corral Inc</a>	IA	\$477,688	Daycare Director	\$55,068	<b>\$57,176</b>	2024
<a href="#">Longview Child Development Center</a>	TX	\$477,362	Executive Di	\$56,387	<b>\$53,486</b>	2024
<a href="#">Twin Bridge Playschool Inc</a>	NY	\$476,436	President	\$25,750	<b>\$22,065</b>	2024
<a href="#">El Kinder Bilingual Academy Inc</a>	TX	\$475,678	Ass Director	\$47,970	<b>\$45,502</b>	2024
<a href="#">Woods Hole Day Care Cooperative Inc</a>	MA	\$475,050	Registrar	\$33,352	<b>\$27,687</b>	2025
<a href="#">Cedar County Coordinated Child Care</a>	IA	\$493,998	Director	\$65,403	<b>\$66,157</b>	2025
<a href="#">Bright Eyes Quality Child Care Inc</a>	FL	\$494,858	President, Ceo	\$96,900	<b>\$88,870</b>	2023
<a href="#">Saugerties Early Childhood Learning</a>	NY	\$494,960	President	\$15,860	<b>\$13,590</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Trinity Child Development Center</a>	TX	\$495,386	Executive Director	\$59,500	<b>\$58,106</b>	2023
<a href="#">Corridor Christian Early Learning Center</a>	IA	\$495,397	Executive Dir.	\$57,000	<b>\$60,931</b>	2023
<a href="#">Community Childrens Center</a>	CT	\$497,579	Executive Director	\$20,713	<b>\$17,941</b>	2025
<a href="#">Fairmount Christian Child Care</a>	VA	\$470,308	Child Care Director	\$63,670	<b>\$60,018</b>	2023
<a href="#">Amerikids Christian Center</a>	MO	\$467,435	Assistant Director	\$69,750	<b>\$68,248</b>	2025
<a href="#">Jars Of Clay Childrens Center Inc</a>	KS	\$467,005	Program Director	\$48,000	<b>\$49,173</b>	2024
<a href="#">First Congregational Preschool Inc</a>	CT	\$503,076	Executive Director	\$78,090	<b>\$67,640</b>	2025
<a href="#">Kid Station At Heritage</a>	IA	\$503,388	Executive Di	\$71,555	<b>\$74,295</b>	2024
<a href="#">Kiddie Korner Child Development</a>	PA	\$464,569	Executive Director	\$67,654	<b>\$63,976</b>	2024
<a href="#">New Sharon Community Child Care Center</a>	IA	\$464,511	Exec Director	\$51,704	<b>\$53,684</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT **366** organizations. Compensation range \$149–\$362,617; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$484,508); for reference, expenses \$315,091 and assets \$1,731,960.
ROLE MATCH	Dawn Underwood, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this 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	49 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	45 <sup>th</sup>
Reportable pay only (column D), adjusted	51 <sup>st</sup>
All sources (D + E + F), adjusted	48 <sup>th</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

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 (Dawn Underwood) 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 \$52,000 is reasonable (approximately the 49<sup>th</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.