

Cane Child Development Center

Executive Director / CEO

EIN 050370157

RI · NTEE P33Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Christina Boone, Executive Director / CEO** (\$57,637) against **every comparable organization** that fit the selection criteria — **282** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **66th** percentile of comparable organizations within the typical range

Benchmarked executive: Christina Boone — 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 (P33Z).
BUDGET	Total revenue between \$219,717 and \$491,905 — 0.67x to 1.50x the subject's \$327,937 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

282 organizations qualified on sector, size, and geography → **282** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,041	\$31,130	\$49,547	\$64,575	\$79,691	\$57,637
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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 RI 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
Porter Group Inc	AL	\$327,956	President	\$3,000	\$3,380	2024
Blackshear Presbyterian Child Care Inc	GA	\$328,062	Ceo	\$64,608	\$67,748	2024
Mary Elizabeth Day Care Center	IA	\$328,826	Executive Director	\$52,000	\$59,378	2024
A Shining Stars Early Learning Center	FL	\$329,528	Secretary	\$29,000	\$28,412	2024
Crawida Regional Child Care	IA	\$325,978	Center Direc	\$50,000	\$57,095	2024
Shirayuri Youchien	CA	\$325,515	President	\$38,400	\$34,580	2024
Ulloa Childrens Center	CA	\$331,025	President-5/25	\$80,302	\$70,450	2025
Care House Learning Center	ID	\$332,317	Director	\$22,998	\$24,856	2025
Seawells Creative Daycare Inc	NC	\$332,756	President	\$23,250	\$25,794	2023
Learning Tree Development Center	MS	\$322,909	Director	\$26,400	\$31,570	2023
Early Learning Coalition	AK	\$332,986	Former Director Of Administration	\$21,078	\$21,637	2023
Clay County Daycare Center Inc	MS	\$335,308	Executive Di	\$27,496	\$31,937	2024
Sampit Community Organization	SC	\$337,172	Executive Director	\$47,383	\$53,075	2023
Nauvoo Discovery Inc	IL	\$318,007	Trustee	\$50,000	\$52,778	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Calvary Childrens School Inc	VA	\$338,038	Director	\$70,724	\$69,380	2025
Happy Kids Daycare & Preschool Inc	KS	\$338,160	President	\$60,470	\$68,130	2024
West Grove Area Day Care Center Inc	PA	\$338,407	Executive Director	\$74,750	\$80,036	2023
Lolo Preschool And Childcare	MT	\$317,330	Executive Dir.	\$50,200	\$56,433	2024
Inter-lakes Day Care Center Inc	NH	\$338,670	Executive Director	\$44,170	\$43,791	2023
Little Disciples Early Learning	TX	\$338,909	Director	\$86,978	\$88,397	2025
Lakota Child Care Center	ND	\$316,700	Director	\$42,756	\$48,933	2024
Douglas Braxton Inc	FL	\$316,688	Executive Director	\$47,334	\$46,374	2024
Smiles Childcare	CA	\$315,687	Ceo	\$14,000	\$12,980	2023
The Phyllis Wheatley Rise To Read Campaign Inc	FL	\$315,451	Chairwoman & Ceo	\$38,730	\$37,944	2024
Childrens Christian Learning Center Inc	IL	\$340,923	Center Director	\$40,141	\$42,372	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to RI 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 RI 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 282 organizations. Compensation range \$269–\$398,800; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$327,937); for reference, expenses \$347,590 and assets \$72,226.
ROLE MATCH	Christina Boone, reported title " <i>Director</i> ", 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	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	66 th
Total compensation (D + F), as reported (no adjustments)	70 th
Reportable pay only (column D), adjusted	67 th
All sources (D + E + F), adjusted	65 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 (Christina Boone) 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 282 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$57,637 is reasonable (approximately the 66th 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.