

Bright Beginnings Learning Center

Executive Director / CEO

EIN 270045368

SD · NTEE P33

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Melissa Sybesma, Executive Director / CEO** (\$34,413) against **every comparable organization** that fit the selection criteria — **341** 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: Melissa Sybesma — reported title “MANAGER”, 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 \$283,998 and \$635,817 — 0.67x to 1.50x the subject's \$423,878 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

341 organizations qualified on sector, size, and geography → **341** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$17,136	\$36,094	\$48,641	\$60,174	\$75,807	\$34,413
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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 SD 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
Academy Of Learning Inc	AR	\$424,091	Director	\$21,950	\$22,356	2024
Norma Gist Peoples' Free Child Development Program Inc	CA	\$424,900	Executive Director	\$34,405	\$26,919	2024
Hilltop Child Care Center Inc	MD	\$425,376	Executive Director	\$85,688	\$72,588	2024
Willa Road Childrens Center	DE	\$425,561	Director	\$59,350	\$54,211	2023
Bible Way Church Of Georgetown	SC	\$420,557	Director	\$52,000	\$50,606	2023
Apple Valley School	WY	\$428,183	Executive Di	\$58,417	\$56,680	2024
Kangaroos Pouch Child Care &	MS	\$419,222	President	\$57,500	\$59,740	2023
Greensboro Community Childcare Cent	VT	\$419,118	Executive Di	\$61,303	\$57,560	2023
Wonder World Preschool Inc	MN	\$418,651	Treasurer	\$3,015	\$2,779	2023
World Harvest Ministries Inc	IN	\$429,431	President	\$15,880	\$15,622	2023
The Discovery Place	MO	\$418,314	Executive Di	\$72,477	\$71,611	2023
Small Steps Inc	TN	\$429,647	Executive Dir.	\$84,145	\$80,142	2024
Little Treasures Preschool Inc	CO	\$430,089	Executive Dir.	\$69,427	\$58,765	2025
Early Childhood Center Inc	MD	\$430,955	Vice President	\$2,256	\$1,862	2025
Mount Pleasant Community Childcare	IA	\$416,681	Executive Di	\$40,000	\$39,685	2024
Readiness Center Inc	MI	\$432,212	Executive Director	\$64,000	\$59,856	2024
West Kemper Kiddie Kollege Inc	MS	\$415,430	Director	\$81,977	\$85,171	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Faith Hope & Love School	CA	\$414,917	Director	\$45,000	\$34,301	2025
Apple Tree Center Inc	IN	\$414,407	Key Employee	\$45,904	\$45,158	2023
Garden Grove 1st Preschool Inc	CA	\$433,887	President	\$38,400	\$30,932	2023
Kings Academy Child Enrichment Center Inc	VA	\$413,812	Director	\$30,037	\$26,279	2024
Garden Gate Child Development	MA	\$433,968	President & Co-director	\$70,210	\$57,167	2024
Court Appointed Special Advocate	OH	\$413,551	Executive Di	\$78,172	\$75,021	2024
Mountain Sprouts Children's Community	WA	\$413,422	Executive Director	\$65,201	\$52,893	2024
Capacidad	MA	\$412,875	Executive Director	\$71,640	\$56,828	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SD 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 SD 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 341 organizations. Compensation range \$234–\$346,492; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$423,878); for reference, expenses \$378,182 and assets \$367,871.

ROLE MATCH Melissa Sybesma, reported title *"MANAGER"*, 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 10 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)	21 st
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 (Melissa Sybesma) 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 341 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$34,413 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.