

# Dayspring Childrens Center

Executive Director / CEO

EIN 310834020  
OH · NTEE B21Z  
FY ending 2025-06-30  
June 9, 2026

This analysis benchmarks the total compensation of **Sally Withrow, Executive Director / CEO** (\$84,600) 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 **94<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

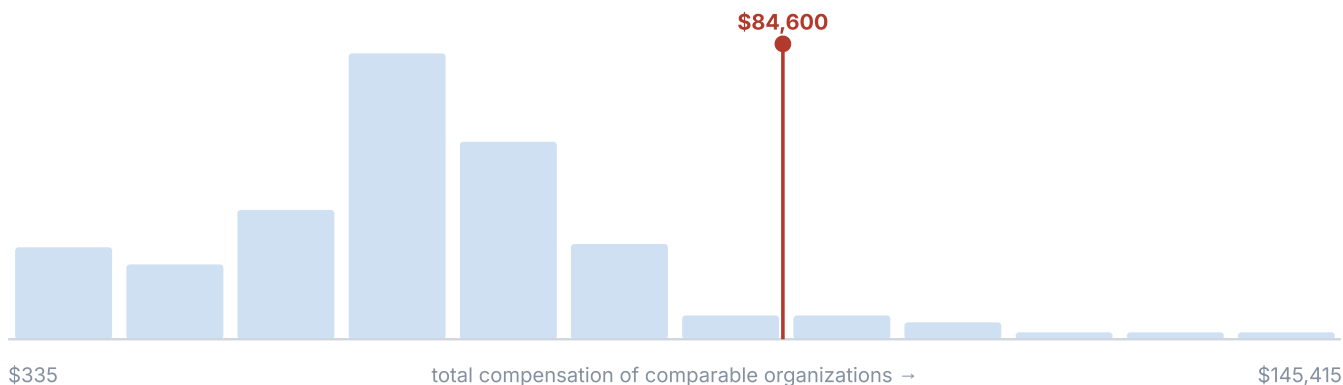
**Benchmarked executive:** Sally Withrow — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21Z).
BUDGET	Total revenue between \$220,779 and \$494,283 — 0.67x to 1.50x the subject's \$329,522 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), 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



\$15,089	\$31,817	\$43,626	\$56,970	\$70,942	<b>\$84,600</b>
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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 OH 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="#">Gazelle Creative Learning School</a>	CA	\$329,372	President	\$102,550	<b>\$85,818</b>	2024
<a href="#">East End Preschool</a>	TX	\$330,142	Director	\$44,520	<b>\$42,047</b>	2025
<a href="#">School Of The Beartooths</a>	MT	\$328,664	Executive Director	\$52,082	<b>\$56,015</b>	2023
<a href="#">Suburban Nursery School Inc</a>	MD	\$328,391	Teacher	\$36,658	<b>\$34,195</b>	2023
<a href="#">Children's Rocky Mountain School Inc</a>	CO	\$328,351	Executive Director	\$65,341	<b>\$60,720</b>	2024
<a href="#">St Thomas Day School Inc</a>	GA	\$331,192	Director	\$35,271	<b>\$33,484</b>	2025
<a href="#">Community Farm School Inc</a>	MA	\$327,842	Clerk	\$24,576	<b>\$21,402</b>	2024
<a href="#">Little Disciples Learning Center</a>	OH	\$331,624	Director/pre	\$77,780	<b>\$79,838</b>	2024
<a href="#">Altadena Nursery School Inc</a>	CA	\$326,868	Director	\$47,895	<b>\$39,048</b>	2025
<a href="#">Miss Ruby's Kids</a>	SC	\$332,288	Executive Director	\$72,397	<b>\$71,309</b>	2025
<a href="#">Mid-mitten Montessori</a>	MI	\$333,251	Ex Officio	\$44,444	<b>\$44,458</b>	2024
<a href="#">Trinity Preschool Inc</a>	MN	\$324,730	Executive Dir.	\$74,000	<b>\$69,037</b>	2025
<a href="#">Kidz R Us Too</a>	IA	\$334,845	Secretarydirector	\$50,700	<b>\$53,799</b>	2024
<a href="#">Peace Unlimited Corporation</a>	NY	\$322,834	President/director	\$53,404	<b>\$48,149</b>	2023
<a href="#">Sunshine And Rainbows Early</a>	TX	\$336,330	Director	\$35,770	<b>\$33,783</b>	2025
<a href="#">Morning Glory Enterprises</a>	CA	\$321,433	Ceo Member At Large	\$75,604	<b>\$63,269</b>	2024
<a href="#">Chenango Valley Nursery Inc</a>	NY	\$338,231	Executive Dir.	\$49,509	<b>\$42,239</b>	2025
<a href="#">The Children's Farm Inc</a>	MN	\$320,352	President	\$13,200	<b>\$12,315</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Love And Learn Preschool Inc</a>	NJ	\$318,739	Director	\$38,896	<b>\$33,656</b>	2024
<a href="#">Berkeley Hills Parents Association</a>	CA	\$340,360	Exec. Direct	\$77,439	<b>\$64,805</b>	2024
<a href="#">The Learning Nest Cincinnati</a>	OH	\$318,257	Director President	\$35,000	<b>\$35,926</b>	2024
<a href="#">Lord Of Life Christian Preschool</a>	OH	\$318,105	Education Director	\$41,886	<b>\$44,264</b>	2023
<a href="#">Creative Play Children's Learning</a>	FL	\$341,063	Director	\$49,252	<b>\$46,164</b>	2023
<a href="#">Childrens Genesis Inc</a>	TX	\$316,975	President	\$40,014	<b>\$38,791</b>	2024
<a href="#">MtvC Inc</a>	MD	\$315,504	President	\$8,300	<b>\$7,742</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH cost of living and 2025 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 OH 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 282 organizations. Compensation range \$335–\$145,415; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$329,522); for reference, expenses \$335,967 and assets \$645,037.

**ROLE MATCH** Sally Withrow, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 12 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	94 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	93 <sup>rd</sup>
Reportable pay only (column D), adjusted	94 <sup>th</sup>
All sources (D + E + F), adjusted	94 <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 (Sally Withrow) 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 (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$84,600 is reasonable (approximately the 94<sup>th</sup> 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.