

Dallas Center-grimes Before & After Scho

Executive Director / CEO

EIN 421354264
 IA · NTEE P33Z
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Jacob Moen, Executive Director / CEO** (\$46,816) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **50th** percentile of comparable organizations within the typical range

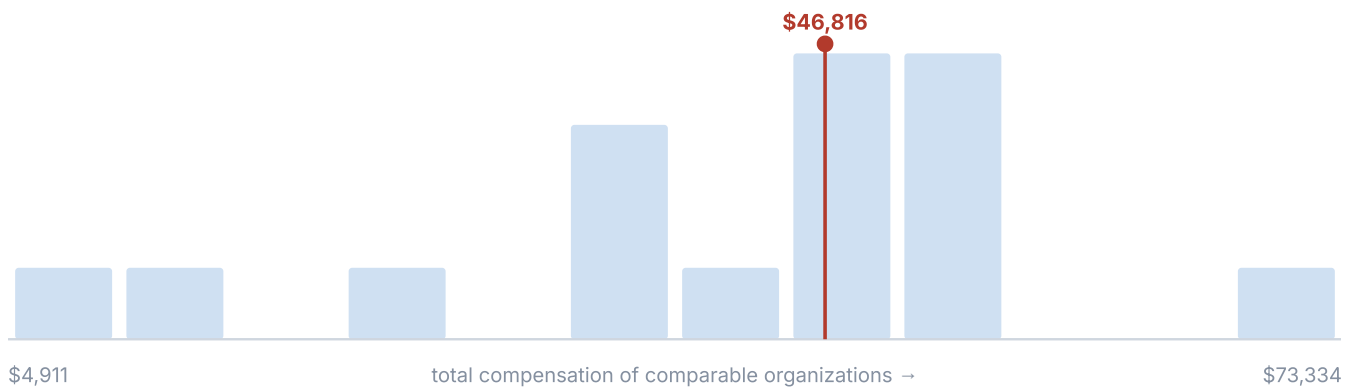
Benchmarked executive: Jacob Moen — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33Z).
BUDGET	Total revenue between \$175,856 and \$393,709 — 0.67x to 1.50x the subject's \$262,473 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33) + IA + budget 0.67–1.5x revenue.

16 organizations qualified on sector, size, and geography → **16** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,541	\$35,165	\$47,444	\$51,465	\$53,889	\$46,816
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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 IA 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
Lamoni Community Day Care	IA	\$260,453	Executive Dir.	\$36,691	\$35,638	2024
Elma Early Childhood Center Inc	IA	\$268,528	Executive Director	\$51,986	\$50,495	2024
Melrose Day Carepreschool	IA	\$251,917	Co-director	\$52,779	\$52,779	2023
Sealed With A Kid Inc	IA	\$246,162	Director	\$13,455	\$12,732	2025
First United Methodist Child Care	IA	\$279,143	Director	\$39,520	\$38,386	2024
Storytime Childcare Center	IA	\$287,184	Executive Director	\$75,500	\$73,334	2024
Bancroft Daycare Inc	IA	\$287,227	Treasurer	\$5,056	\$4,911	2024
Noah's Ark Daycare Inc	IA	\$224,984	Daycare Director	\$34,742	\$33,745	2024
Lakin Foundation Child Development Center Of Griswold	IA	\$303,127	Secretary/ceo	\$52,617	\$51,107	2024
Bottles Two Backpacks Daycare	IA	\$305,069	Director	\$26,350	\$26,350	2023
Stacyville Kids Care Inc	IA	\$212,849	Director	\$47,690	\$46,322	2024
Crawida Regional Child Care	IA	\$325,978	Center Direc	\$50,000	\$48,566	2024
Native American Child Care Center Inc	IA	\$198,432	Executive Director	\$54,998	\$54,998	2023
Mary Elizabeth Day Care Center	IA	\$328,826	Executive Director	\$52,000	\$50,508	2024
Elkader Childcare And Learning Center	IA	\$353,375	Executive Director	\$52,538	\$52,538	2023
Olin Day Care Inc	IA	\$364,529	Executive Director	\$46,344	\$43,854	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA cost of living and 2023 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 IA 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 16 organizations. Compensation range \$4,911–\$73,334; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$262,473); for reference, expenses \$239,009 and assets \$214,989.

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

OUTLIERS 1 peer 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	50 th
Total compensation (D + F), as reported (no adjustments)	44 th
Reportable pay only (column D), adjusted	50 th
All sources (D + E + F), adjusted	50 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 (Jacob Moen) 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 16 similarly situated organizations (Same NTEE sector (P33) + IA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$46,816 is reasonable (approximately the 50th 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.