

# Morning Star Child Care

Executive Director / CEO

EIN 453202572

CO · NTEE P33

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sara Luna, Executive Director / CEO** (\$54,893) against **every comparable organization** that fit the selection criteria — **324** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Sara Luna — 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 (P33).
BUDGET	Total revenue between \$257,927 and \$577,450 — 0.67x to 1.50x the subject's \$384,967 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

**324** organizations qualified on sector, size, and geography → **324** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$17,291	\$36,096	\$52,888	\$66,080	\$82,272	\$54,893
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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 CO 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="#">Early Steps Learning Foundation</a>	MN	\$384,953	Executive Director	\$43,660	<b>\$44,991</b>	2023
<a href="#">Norton Area Childcare Association</a>	KS	\$385,600	Director	\$37,600	<b>\$42,363</b>	2023
<a href="#">Come And See Preschool &amp; After School</a>	CA	\$385,895	President	\$99,000	<b>\$84,363</b>	2025
<a href="#">Morrison Community Day Care Center</a>	IL	\$383,595	Staff Director	\$38,795	<b>\$39,776</b>	2023
<a href="#">Big Bird Daycare Inc</a>	AL	\$386,395	Director	\$1,500	<b>\$1,690</b>	2023
<a href="#">Urban Learning And Teaching Center</a>	DC	\$383,216	Executive Di	\$70,923	<b>\$63,044</b>	2024
<a href="#">Tlc Child Care Inc</a>	NJ	\$386,732	Trustee	\$21,182	<b>\$19,157</b>	2024
<a href="#">Tender Loving Care Creative Learning</a>	MS	\$383,031	Vice President	\$44,352	<b>\$51,515</b>	2023
<a href="#">Millbrook Early Childhood Education</a>	NY	\$387,466	Executive Director	\$72,519	<b>\$66,379</b>	2024
<a href="#">The Happy Day Express Inc</a>	IL	\$382,261	Admin Director	\$45,044	<b>\$46,183</b>	2023
<a href="#">Orleans After School Activities</a>	MA	\$388,272	Executive Di	\$93,263	<b>\$84,894</b>	2024
<a href="#">Mendota Child Development Center Inc</a>	IL	\$380,705	Director	\$21,235	<b>\$21,772</b>	2023
<a href="#">Bright Futures Growth And Development</a>	CA	\$379,961	President & Ceo	\$59,615	<b>\$52,145</b>	2024
<a href="#">Lasalle Early Childhood Center Inc</a>	NY	\$379,537	Pres/exec Dir	\$57,087	<b>\$52,254</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Great Beginnings Preschool &amp; Child</a>	TX	\$390,852	Executive Director	\$31,200	<b>\$31,614</b>	2024
<a href="#">God's Hands Academy</a>	CA	\$378,715	President	\$110,651	<b>\$96,786</b>	2024
<a href="#">Sharon Studer Inc</a>	TX	\$378,476	Executive Direc	\$54,033	<b>\$54,751</b>	2024
<a href="#">Leap Of Faith Ministries Inc</a>	IN	\$391,533	President	\$2,900	<b>\$3,098</b>	2024
<a href="#">Sanctuary Life Inc</a>	IN	\$378,115	Secretary	\$12,000	<b>\$13,197</b>	2023
<a href="#">Abc 123 Human Resources Inc</a>	TX	\$392,115	President	\$21,946	<b>\$22,237</b>	2024
<a href="#">Lifeways Of Wisconsin Inc</a>	WI	\$376,674	Secretary/treasurer	\$56,413	<b>\$58,141</b>	2025
<a href="#">Steampark Inc</a>	NJ	\$375,507	Executive Di	\$58,500	<b>\$54,471</b>	2023
<a href="#">Berry Tender Childcare Inc</a>	IA	\$395,492	Executive Director	\$41,518	<b>\$47,409</b>	2023
<a href="#">Rainbow Child Care Center</a>	MS	\$374,365	Director	\$855	<b>\$993</b>	2023
<a href="#">Kids Corner Child Care &amp; Learning C</a>	IA	\$395,849	Executive Di	\$39,922	<b>\$45,587</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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** 324 organizations. Compensation range \$262–\$387,359; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$384,967); for reference, expenses \$283,398 and assets \$199,672.

ROLE MATCH	Sara Luna, reported title " <i>DIRECTOR</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	6 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	55 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	57 <sup>th</sup>
Reportable pay only (column D), adjusted	56 <sup>th</sup>
All sources (D + E + F), adjusted	54 <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 (Sara Luna) 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 324 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$54,893 is reasonable (approximately the 55<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.