

# Happy Tots Daycare Center Inc

Executive Director / CEO

EIN 464463917

AL · NTEE B21

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Laquita Walker, Executive Director / CEO** (\$92,238) against **every comparable organization** that fit the selection criteria — **317** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 91<sup>st</sup> percentile of comparable organizations**

above the 90th percentile — board review recommended

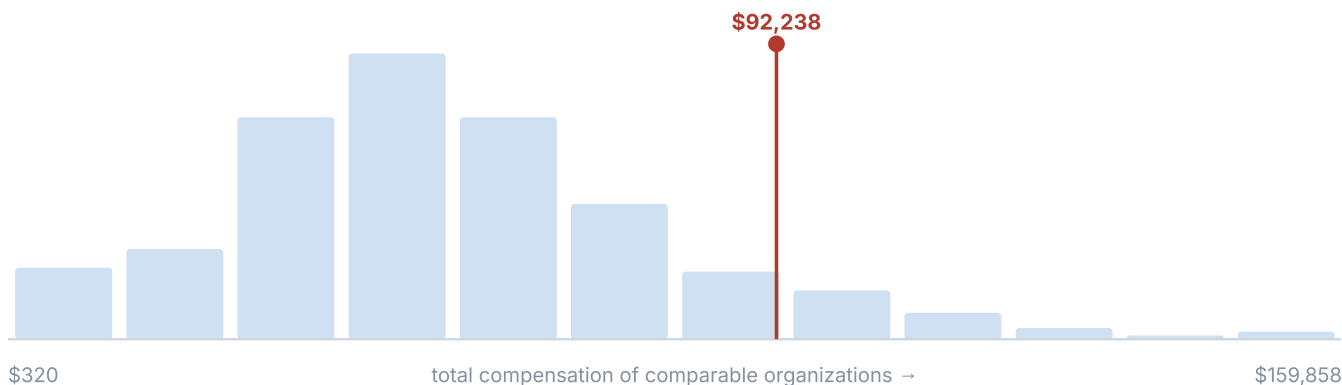
**Benchmarked executive:** Laquita Walker — reported title "OWNER", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$311,211 and \$696,742 — 0.67x to 1.50x the subject's \$464,495 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

**317** organizations qualified on sector, size, and geography → **317** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$22,350	\$36,627	\$50,381	\$67,000	\$89,011	<b>\$92,238</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 AL 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="#">Tucson Community School Inc</a>	AZ	\$464,895	Executive Director	\$39,116	<b>\$35,850</b>	2023
<a href="#">Pleasant Grove Academy</a>	SC	\$463,791	Director	\$23,187	<b>\$22,391</b>	2024
<a href="#">Little Cubz Learning Center Inc</a>	FL	\$463,691	Ceo	\$43,700	<b>\$38,000</b>	2024
<a href="#">Haloalaunuiakea Early Learning Center</a>	HI	\$465,498	Executive Director	\$76,664	<b>\$65,410</b>	2023
<a href="#">Montessori School Of New York</a>	NY	\$463,366	Teacher/tte	\$54,000	<b>\$45,167</b>	2024
<a href="#">Montessori Community School Inc</a>	GA	\$461,783	Ceo	\$12,000	<b>\$11,169</b>	2024
<a href="#">St Stephen Umc Preschool Inc</a>	NC	\$459,638	President/director	\$44,305	<b>\$41,282</b>	2025
<a href="#">Barrington Early Childhood Center</a>	RI	\$459,104	Administrative Director	\$42,518	<b>\$38,853</b>	2023
<a href="#">Right Step Inc</a>	WI	\$470,704	Director	\$101,407	<b>\$98,030</b>	2024
<a href="#">Family Learning Center Inc</a>	NM	\$456,306	Executive Di	\$43,755	<b>\$44,848</b>	2023
<a href="#">Acton Cooperative School Inc</a>	MA	\$472,687	Director	\$73,841	<b>\$63,235</b>	2023
<a href="#">Sowing Seeds Education Llc</a>	NC	\$456,270	Ceo	\$33,740	<b>\$32,270</b>	2024
<a href="#">Sleepy Hollow Preschool Inc</a>	VA	\$455,657	Director	\$45,581	<b>\$41,941</b>	2023
<a href="#">Cottage Nursery School</a>	CA	\$473,573	Executive Director	\$73,077	<b>\$58,410</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Woodland Montessori School</a>	WA	\$474,493	Executive Director	\$35,988	<b>\$29,055</b>	2025
<a href="#">Grapevine Christian School</a>	TX	\$474,619	Preschool Director	\$56,698	<b>\$52,498</b>	2024
<a href="#">Morningside Day Out</a>	GA	\$475,549	Director	\$39,331	<b>\$36,606</b>	2024
<a href="#">Sonshine Patch Inc</a>	CO	\$451,060	Director	\$56,729	<b>\$50,351</b>	2024
<a href="#">Child's Play Learning Center Inc</a>	TX	\$478,657	Secretary & Asst Program Director	\$336	<b>\$320</b>	2023
<a href="#">Dynasty Child Care Center</a>	OH	\$479,850	President	\$45,757	<b>\$44,860</b>	2024
<a href="#">St Mary's Episcopal School</a>	VA	\$480,546	Executive Director	\$41,254	<b>\$35,920</b>	2025
<a href="#">Rainbow Kidz Inc</a>	WI	\$482,156	President	\$40,118	<b>\$38,782</b>	2024
<a href="#">The Boston Children's School Inc</a>	MA	\$483,622	President, Treasurer, Dir	\$123,425	<b>\$102,664</b>	2024
<a href="#">Hope Montessori School - The Woodlands</a>	TX	\$444,377	Director	\$1,920	<b>\$1,778</b>	2024
<a href="#">Spark Preschool</a>	OH	\$444,348	Administrator	\$115,324	<b>\$113,063</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL 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 AL 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 **317** organizations. Compensation range \$320–\$159,858; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$464,495); for reference, expenses \$535,115 and assets \$0.
ROLE MATCH	Laquita Walker, reported title "OWNER", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers 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	91 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	85 <sup>th</sup>
Reportable pay only (column D), adjusted	93 <sup>rd</sup>
All sources (D + E + F), adjusted	91 <sup>st</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 (Laquita Walker) 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 317 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$92,238 is reasonable (approximately the 91<sup>st</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.