

Little Tikes Daycare Inc

Executive Director / CEO

EIN 465102208

SD · NTEE P33

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Tori Tegethoff, Executive Director / CEO** (\$25,381) against **every comparable organization** that fit the selection criteria — **125** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33rd** percentile of comparable organizations within the typical range

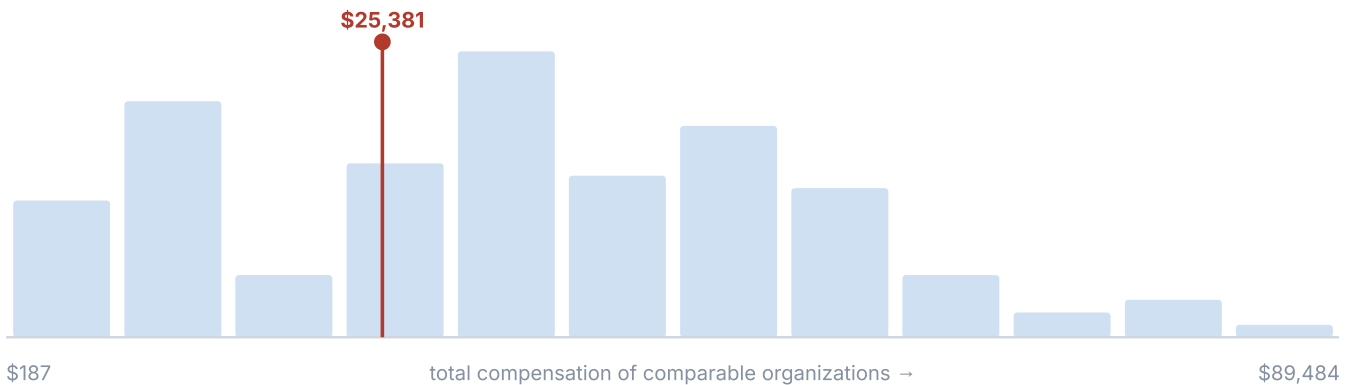
Benchmarked executive: Tori Tegethoff — reported title "CO-EX DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33).
BUDGET	Total revenue between \$129,011 and \$288,831 — 0.67x to 1.50x the subject's \$192,554 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

125 organizations qualified on sector, size, and geography → **125** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,153	\$17,439	\$34,468	\$47,415	\$58,550	\$25,381
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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
Child Christ Playhouse Ministries	IN	\$194,908	President	\$9,901	\$9,461	2024
Toledo Independent Childcare Center	OH	\$195,395	Ceo	\$13,800	\$13,635	2023
Lily Missions Center	MI	\$189,295	President	\$24,615	\$23,701	2023
Center City Academy Inc	KS	\$197,304	Development Director	\$65,000	\$63,628	2024
Native American Child Care Center Inc	IA	\$198,432	Executive Director	\$54,998	\$56,176	2023
Ortega Trail Youth Center Inc	CA	\$198,831	Secretary	\$53,281	\$42,919	2023
Cooperation Station	MN	\$199,204	Director	\$43,468	\$40,068	2023
Community Childhood Learning Place	ME	\$200,452	President	\$200	\$187	2023
Crestline Child Care Inc	OH	\$201,072	Director	\$42,798	\$41,073	2024
Sugar & Spice Child Care Center	MI	\$183,796	President	\$50,000	\$46,762	2024
Son-shine Corner Inc	MN	\$183,452	Executive Director	\$45,751	\$42,172	2023
Country Living Learning Center	CO	\$202,409	Center Director	\$37,894	\$33,896	2023
Rise Up 4 Christ Inc	GA	\$182,460	Executive Director	\$13,800	\$12,248	2025
Cornerstone Association Of Ministers And Educators Inc	TX	\$202,695	Vice President	\$12,000	\$10,877	2024
Chicago Latvian Child Care And Preschool	IL	\$202,749	Director	\$50,033	\$45,886	2023
Teach & Learn Childcare Inc	OH	\$203,003	Director	\$24,050	\$23,762	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Church Street Community Ltd	NY	\$203,463	Director	\$33,850	\$27,715	2024
Larry Kings Clubhouse Childrens	NC	\$204,986	Executive Dir.	\$67,915	\$65,463	2023
Wapakoneta Children's Learning Cent	OH	\$206,601	Admin / Dire	\$38,080	\$35,603	2025
Grandmothers House Of San Luis Obispo County	CA	\$207,192	Director	\$60,205	\$48,496	2023
Horizons Unlimited Inc	ME	\$207,295	President	\$11,400	\$10,649	2023
Little Busy Bodies Daycare Inc Nfp	IL	\$207,410	Director/lead Teacher	\$6,000	\$5,345	2024
Tullahoma Day Care Center Inc	TN	\$207,826	Director	\$54,498	\$51,906	2024
Friendship Christian Learning Center Inc	OH	\$176,823	Administrator	\$33,280	\$32,882	2023
Successful Children Learning Center ll	MD	\$210,269	President	\$33,203	\$28,958	2023

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	125 organizations. Compensation range \$187–\$89,484; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$192,554); for reference, expenses \$205,958 and assets \$268,930.
ROLE MATCH	Tori Tegethoff, reported title " <i>CO-EX DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	33 rd
Total compensation (D + F), as reported (no adjustments)	31 st
Reportable pay only (column D), adjusted	34 th
All sources (D + E + F), adjusted	31 st

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 (Tori Tegethoff) 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 125 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$25,381 is reasonable (approximately the 33rd 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.