

Faulkton Area Out Of School Program

Executive Director / CEO

EIN 474283540

SD · NTEE P33

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **April Sorenson, Executive Director / CEO** (\$26,393) against **every comparable organization** that fit the selection criteria — **288** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **22nd** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: April Sorenson — reported title “Program 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 \$228,719 and \$512,058 — 0.67x to 1.50x the subject's \$341,372 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

288 organizations qualified on sector, size, and geography → **288** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,647	\$28,221	\$45,418	\$56,724	\$71,177	\$26,393
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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
The Children's Center	MT	\$341,242	Executive Di	\$21,646	\$21,766	2023
Childrens Christian Learning Center Inc	IL	\$340,923	Center Director	\$40,141	\$36,814	2023
Magic Mountain Childrens Center Inc	VT	\$342,037	Executive Director	\$78,051	\$69,348	2025
Valley Child Development Center Inc	IN	\$343,231	Executive Director	\$44,449	\$42,472	2024
Little Turtles Playhouse Inc	WI	\$343,249	Center Director	\$42,890	\$41,786	2023
Little Disciples Early Learning	TX	\$338,909	Director	\$86,978	\$76,803	2025
Inter-lakes Day Care Center Inc	NH	\$338,670	Executive Director	\$44,170	\$38,047	2023
West Grove Area Day Care Center Inc	PA	\$338,407	Executive Director	\$74,750	\$69,538	2023
Happy Kids Daycare & Preschool Inc	KS	\$338,160	President	\$60,470	\$59,193	2024
Calvary Childrens School Inc	VA	\$338,038	Director	\$70,724	\$60,280	2025
Silverton Family Learning Center Inc	CO	\$345,259	Executive Dir.	\$43,788	\$39,168	2023
Sampit Community Organization	SC	\$337,172	Executive Director	\$47,383	\$46,114	2023
Pace After School Program	PA	\$345,680	Director	\$42,981	\$38,837	2024
Neighborhood Kidz Club	TX	\$346,964	Executive Director	\$59,520	\$55,541	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Clay County Daycare Center Inc	MS	\$335,308	Executive Di	\$27,496	\$27,748	2024
Noah's Ark Day Care Center Of Port Jefferson	NY	\$348,997	Executive Director	\$59,000	\$47,062	2025
Early Learning Coalition	AK	\$332,986	Former Director Of Administration	\$21,078	\$18,799	2023
Seawells Creative Daycare Inc	NC	\$332,756	President	\$23,250	\$22,411	2023
Care House Learning Center	ID	\$332,317	Director	\$22,998	\$21,596	2025
Children's Center Of New Paltz Inc	NY	\$351,548	Director	\$35,899	\$30,261	2023
Ulloa Childrens Center	CA	\$331,025	President-5/25	\$80,302	\$61,210	2025
Old School Of South Burlington Inc	VT	\$352,174	Executive Director	\$65,976	\$61,948	2023
Mba Foundation	MS	\$352,245	President	\$25,759	\$26,763	2023
A Shining Stars Early Learning Center	FL	\$329,528	Secretary	\$29,000	\$24,685	2024
Elkader Childcare And Learning Center	IA	\$353,375	Executive Director	\$52,538	\$53,664	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	288 organizations. Compensation range \$234–\$346,492; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$341,372); for reference, expenses \$292,764 and assets \$726,219.
ROLE MATCH	April Sorenson, reported title <i>"Program Director"</i> , benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	22 nd
Total compensation (D + F), as reported (no adjustments)	22 nd
Reportable pay only (column D), adjusted	23 rd
All sources (D + E + F), adjusted	21 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 (April Sorenson) 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 288 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$26,393 is reasonable (approximately the 22nd 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.