

Holmes Child Care Center Inc

Executive Director / CEO

EIN 560602759
 NC · NTEE P33Z
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Sharon Smith, Executive Director / CEO** (\$48,640) against **every comparable organization** that fit the selection criteria — **276** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55th** percentile of comparable organizations within the typical range

Benchmarked executive: Sharon Smith — reported title “MEMBER/TEACHER”, 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 (P33Z).
BUDGET	Total revenue between \$202,323 and \$452,962 — 0.67x to 1.50x the subject's \$301,975 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

276 organizations qualified on sector, size, and geography → **276** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$11,699	\$29,161	\$43,650	\$59,472	\$72,709	\$48,640
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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 NC 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
Livingston Street Early Childhood Center	NY	\$300,856	Executive Dir	\$30,065	\$26,293	2024
Lakin Foundation Child Development Center Of Griswold	IA	\$303,127	Secretary/ceo	\$52,617	\$55,757	2024
Nonnie Hood Parent Resource Center Inc	NY	\$300,287	Executive Director	\$65,253	\$58,751	2023
Brain Builders Early Childhood And	NE	\$300,238	Vice President	\$1,610	\$1,726	2023
Breckenridge Montessori Inc	CO	\$304,445	Executive Director	\$76,302	\$70,809	2024
Little Ones Academy	CA	\$298,948	President	\$23,286	\$19,460	2024
Bottles Two Backpacks Daycare	IA	\$305,069	Director	\$26,350	\$28,747	2023
Honeybear Daycare Center Inc	MT	\$305,218	President	\$103,277	\$104,965	2025
Polkadots And Roses Childcare Center A Nj Nonprofit Corporation	NJ	\$298,623	Parent	\$17,400	\$15,035	2024
Bethel Childrens Center Of Santa Rosa	CA	\$298,421	Executive Dir.	\$48,065	\$41,355	2023
Dove's Nest Early Care And	CO	\$298,392	Executive Di	\$68,946	\$63,982	2024
All Belong To Christ Daycare &	NE	\$307,350	Daycare Dire	\$57,558	\$59,914	2024
Pee Wee Angels Christian Learning Center	AL	\$307,630	Executive Director	\$65,400	\$68,379	2024
Clark County Parent Cooperative	NV	\$296,285	Vice Preside	\$33,532	\$31,691	2025
Christian Child Development Center Inc	NC	\$295,755	President Amerita	\$171,500	\$167,079	2025
St Mary Coptic Community Center	PA	\$308,572	President	\$13,500	\$13,029	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Fall Creek School Age Program	NY	\$308,675	Program Director	\$38,073	\$33,296	2024
The Learning Tree Of Wellsboro	PA	\$294,935	Exective Director	\$9,408	\$9,080	2024
Dc Family Child Care Association	DC	\$309,152	President	\$60,000	\$52,462	2023
Little Leaf Learning Center Inc	NE	\$294,673	President	\$41,383	\$43,077	2024
Good Shepherd Child Dev Center Inc	WV	\$294,572	Director	\$36,535	\$39,415	2023
Muir Little Scholars Inc	PA	\$293,399	Exec Director	\$4,350	\$4,322	2023
First Baptist Church Denbigh Child	VA	\$293,350	Executive Di	\$32,871	\$30,717	2024
Second Home Learning Center	VA	\$293,321	Executive Director	\$52,192	\$48,771	2024
Westonka School Age Kids Core Inc	MN	\$310,685	Director	\$49,820	\$47,643	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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	276 organizations. Compensation range \$250–\$370,090; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$301,975); for reference, expenses \$366,066 and assets \$158,245.
ROLE MATCH	Sharon Smith, reported title " <i>MEMBER/TEACHER</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 4 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 th
Total compensation (D + F), as reported (no adjustments)	57 th
Reportable pay only (column D), adjusted	55 th
All sources (D + E + F), adjusted	54 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 (Sharon Smith) 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 276 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,640 is reasonable (approximately the 55th 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.