

Clay County Daycare Center Inc

Executive Director / CEO

EIN **640504833**
 MS · NTEE P33Z
 FY ending 2024-03-31
June 9, 2026

This analysis benchmarks the total compensation of **Creacy Fulton, Executive Director / CEO** (\$27,496) against **every comparable organization** that fit the selection criteria — **285** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25th** percentile of comparable organizations within the typical range

Benchmarked executive: Creacy Fulton — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33Z).
BUDGET	Total revenue between \$224,656 and \$502,962 — 0.67x to 1.50x the subject's \$335,308 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

285 organizations qualified on sector, size, and geography → **285** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,384	\$27,180	\$43,856	\$55,858	\$68,831	\$27,496
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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 MS 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
Sampit Community Organization	SC	\$337,172	Executive Director	\$47,383	\$45,695	2023
Early Learning Coalition	AK	\$332,986	Former Director Of Administration	\$21,078	\$18,628	2023
Seawells Creative Daycare Inc	NC	\$332,756	President	\$23,250	\$22,207	2023
Calvary Childrens School Inc	VA	\$338,038	Director	\$70,724	\$59,732	2025
Happy Kids Daycare & Preschool Inc	KS	\$338,160	President	\$60,470	\$58,656	2024
Care House Learning Center	ID	\$332,317	Director	\$22,998	\$21,400	2025
West Grove Area Day Care Center Inc	PA	\$338,407	Executive Director	\$74,750	\$68,907	2023
Inter-lakes Day Care Center Inc	NH	\$338,670	Executive Director	\$44,170	\$37,701	2023
Little Disciples Early Learning	TX	\$338,909	Director	\$86,978	\$76,105	2025
Ulloa Childrens Center	CA	\$331,025	President-5/25	\$80,302	\$60,654	2025
Childrens Christian Learning Center Inc	IL	\$340,923	Center Director	\$40,141	\$36,480	2023
A Shining Stars Early Learning Center	FL	\$329,528	Secretary	\$29,000	\$24,461	2024
The Children's Center	MT	\$341,242	Executive Di	\$21,646	\$21,569	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Faulkton Area Out Of School Program	SD	\$341,372	Program Director	\$26,393	\$26,153	2024
Mary Elizabeth Day Care Center	IA	\$328,826	Executive Director	\$52,000	\$51,122	2024
Magic Mountain Childrens Center Inc	VT	\$342,037	Executive Director	\$78,051	\$68,718	2025
Blackshear Presbyterian Child Care Inc	GA	\$328,062	Ceo	\$64,608	\$58,328	2024
Porter Group Inc	AL	\$327,956	President	\$3,000	\$2,910	2024
Cane Child Development Center	RI	\$327,937	Director	\$57,637	\$49,622	2024
Valley Child Development Center Inc	IN	\$343,231	Executive Director	\$44,449	\$42,087	2024
Little Turtles Playhouse Inc	WI	\$343,249	Center Director	\$42,890	\$41,406	2023
Crawida Regional Child Care	IA	\$325,978	Center Direc	\$50,000	\$49,155	2024
Shirayuri Youchien	CA	\$325,515	President	\$38,400	\$29,772	2024
Silverton Family Learning Center Inc	CO	\$345,259	Executive Dir.	\$43,788	\$38,812	2023
Pace After School Program	PA	\$345,680	Director	\$42,981	\$38,485	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MS 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 MS 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	285 organizations. Compensation range \$232–\$343,346; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$335,308); for reference, expenses \$358,015 and assets \$200,940.
ROLE MATCH	Creacy Fulton, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 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	25 th
Total compensation (D + F), as reported (no adjustments)	23 rd
Reportable pay only (column D), adjusted	26 th
All sources (D + E + F), adjusted	24 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 (Creacy Fulton) 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 285 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$27,496 is reasonable (approximately the 25th 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.