

# Kids Are Kids Learning Center Inc

Executive Director / CEO

EIN 640721801  
 MS · NTEE P33Z  
 FY ending 2023-12-31  
 June 10, 2026

This analysis benchmarks the total compensation of **Daisy Johnson, Executive Director / CEO** (\$19,500) against **every comparable organization** that fit the selection criteria — **352** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Daisy Johnson — reported title “PRESIDENT”, 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 \$306,531 and \$686,265 — 0.67x to 1.50x the subject's \$457,510 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

**352** organizations qualified on sector, size, and geography → **352** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$19,126	\$37,323	\$47,251	\$59,888	\$74,283	\$19,500
----------	----------	----------	----------	----------	----------



## ■ 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
<a href="#">St Paul Outreach Inc</a>	IL	\$456,021	Center Director	\$60,298	<b>\$51,699</b>	2024
<a href="#">Community Child Care Center Of</a>	NY	\$459,282	Executive Director	\$67,745	<b>\$53,387</b>	2024
<a href="#">Enchanted Days Learning Center</a>	MS	\$459,592	Board Member	\$73,916	<b>\$73,916</b>	2023
<a href="#">Islip School Age Child Care Corp</a>	NY	\$455,271	Program Director	\$85,563	<b>\$65,691</b>	2025
<a href="#">London Bridge Child Care Center Inc</a>	RI	\$459,901	Executive Director	\$93,440	<b>\$78,139</b>	2024
<a href="#">Olivet Academy Early Learning Center</a>	NY	\$462,333	Director	\$1,500	<b>\$1,182</b>	2024
<a href="#">W C Christian Child</a>	SC	\$452,529	Assistant	\$45,238	<b>\$44,112</b>	2022
<a href="#">Blackhawk Learning Connection</a>	IL	\$463,727	Executive Director	\$56,484	<b>\$49,859</b>	2023
<a href="#">Cameron Road Daycare Inc</a>	WI	\$463,965	President	\$51,734	<b>\$47,119</b>	2024
<a href="#">Rockford Day Nursery</a>	IL	\$464,385	Executive Director (Thru May 2023)	\$61,685	<b>\$54,450</b>	2023
<a href="#">New Sharon Community Child Care Center</a>	IA	\$464,511	Exec Director	\$51,704	<b>\$49,373</b>	2024
<a href="#">Kiddie Korner Child Development</a>	PA	\$464,569	Executive Director	\$67,654	<b>\$58,838</b>	2024
<a href="#">Rhemas Child Care Center Inc</a>	MI	\$450,234	President	\$66,800	<b>\$61,907</b>	2023
<a href="#">Sunny Bunch Christian Childcare Center Inc</a>	MI	\$449,651	Chairman Of The Board	\$48,880	<b>\$45,300</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Miss Tinas Preeschool Inc</a>	AR	\$449,326	President	\$38,540	<b>\$37,780</b>	2024
<a href="#">Learn N Move</a>	ND	\$448,030	Center Director (Jan-july)	\$24,203	<b>\$23,848</b>	2023
<a href="#">Jars Of Clay Childrens Center Inc</a>	KS	\$467,005	Program Director	\$48,000	<b>\$45,224</b>	2024
<a href="#">Amerikids Christian Center</a>	MO	\$467,435	Assistant Director	\$69,750	<b>\$62,768</b>	2025
<a href="#">Sunnyside Daycare</a>	IL	\$445,477	President	\$85,100	<b>\$72,963</b>	2024
<a href="#">Fairmount Christian Child Care</a>	VA	\$470,308	Child Care Director	\$63,670	<b>\$55,198</b>	2023
<a href="#">Saving All Children</a>	CA	\$444,706	Executive Dir.	\$47,400	<b>\$35,695</b>	2024
<a href="#">Winn Area Activity Center</a>	MI	\$444,617	President	\$250	<b>\$225</b>	2024
<a href="#">Petersburg Children's Center Inc</a>	AK	\$443,267	Executive Director & Treasurer	\$40,328	<b>\$33,625</b>	2024
<a href="#">Bright Beginnings Childrens Center</a>	MA	\$442,551	President	\$50,300	<b>\$39,420</b>	2024
<a href="#">Irvington Childrens Center Inc</a>	NY	\$441,888	Executive Dir.	\$80,550	<b>\$63,478</b>	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 2023 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT    **352** organizations. Compensation range \$225–\$333,496; filing years 2022–2025.

SIZE BASIS     Matched on total revenue (\$457,510); for reference, expenses \$594,787 and assets \$16,514.

ROLE MATCH	Daisy Johnson, reported title "PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	23 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	11 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	9 <sup>th</sup>
Reportable pay only (column D), adjusted	11 <sup>th</sup>
All sources (D + E + F), adjusted	10 <sup>th</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 (Daisy Johnson) 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 10, 2026, comparing compensation against 352 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$19,500 is reasonable (approximately the 11<sup>th</sup> 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 10, 2026.