

# Enchanted Days Learning Center

Executive Director / CEO

EIN 640854864

MS · NTEE P33

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Carolyn Todd, Executive Director / CEO** (\$73,916) against **every comparable organization** that fit the selection criteria — **354** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **89<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Carolyn Todd — reported title “BOARD MEMBER”, 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 \$307,926 and \$689,388 — 0.67x to 1.50x the subject's \$459,592 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

**354** organizations qualified on sector, size, and geography → **354** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$19,130	\$37,206	\$47,251	\$59,799	\$74,208	<b>\$73,916</b>
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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
<a href="#">London Bridge Child Care Center Inc</a>	RI	\$459,901	Executive Director	\$93,440	<b>\$78,139</b>	2024
<a href="#">Community Child Care Center Of</a>	NY	\$459,282	Executive Director	\$67,745	<b>\$53,387</b>	2024
<a href="#">Kids Are Kids Learning Center Inc</a>	MS	\$457,510	President	\$19,500	<b>\$19,500</b>	2023
<a href="#">Olivet Academy Early Learning Center</a>	NY	\$462,333	Director	\$1,500	<b>\$1,182</b>	2024
<a href="#">St Paul Outreach Inc</a>	IL	\$456,021	Center Director	\$60,298	<b>\$51,699</b>	2024
<a href="#">Blackhawk Learning Connection</a>	IL	\$463,727	Executive Director	\$56,484	<b>\$49,859</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="#">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="#">W C Christian Child</a>	SC	\$452,529	Assistant	\$45,238	<b>\$44,112</b>	2022
<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

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<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
<a href="#">Miss Tinas Preeschool Inc</a>	AR	\$449,326	President	\$38,540	<b>\$37,780</b>	2024
<a href="#">Fairmount Christian Child Care</a>	VA	\$470,308	Child Care Director	\$63,670	<b>\$55,198</b>	2023
<a href="#">Learn N Move</a>	ND	\$448,030	Center Director (Jan-july)	\$24,203	<b>\$23,848</b>	2023
<a href="#">Sunnyside Daycare</a>	IL	\$445,477	President	\$85,100	<b>\$72,963</b>	2024
<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="#">Woods Hole Day Care Cooperative Inc</a>	MA	\$475,050	Registrar	\$33,352	<b>\$25,464</b>	2025
<a href="#">El Kinder Bilingual Academy Inc</a>	TX	\$475,678	Ass Director	\$47,970	<b>\$41,848</b>	2024
<a href="#">Petersburg Children's Center Inc</a>	AK	\$443,267	Executive Director & Treasurer	\$40,328	<b>\$33,625</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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT **354** organizations. Compensation range \$225–\$333,496; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$459,592); for reference, expenses \$471,039 and assets \$0.
ROLE MATCH	Carolyn Todd, reported title " <i>BOARD MEMBER</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
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	89 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	79 <sup>th</sup>
Reportable pay only (column D), adjusted	91 <sup>st</sup>
All sources (D + E + F), adjusted	88 <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 (Carolyn Todd) 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 354 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$73,916 is reasonable (approximately the 89<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.