

Sonshine Patch Inc

Executive Director / CEO

EIN 742405338

CO · NTEE B21Z

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Daisy Chell, Executive Director / CEO** (\$56,729) against **every comparable organization** that fit the selection criteria — **318** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **50th** percentile of comparable organizations within the typical range

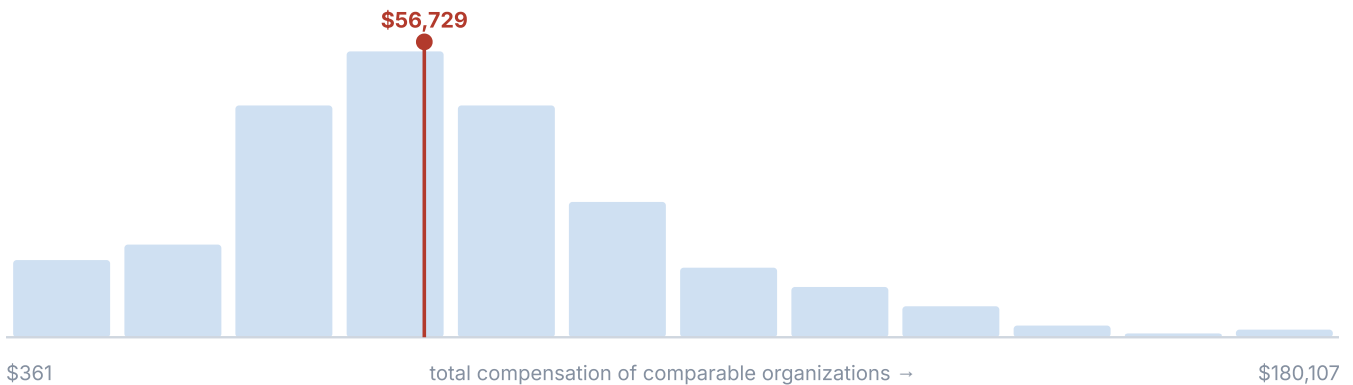
Benchmarked executive: Daisy Chell — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21Z).
BUDGET	Total revenue between \$302,210 and \$676,590 — 0.67x to 1.50x the subject's \$451,060 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

318 organizations qualified on sector, size, and geography → **318** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$25,070	\$41,249	\$56,553	\$75,301	\$101,824	\$56,729
----------	----------	----------	----------	-----------	----------



■ 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 CO 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
Sleepy Hollow Preschool Inc	VA	\$455,657	Director	\$45,581	\$47,253	2023
Sowing Seeds Education Llc	NC	\$456,270	Ceo	\$33,740	\$36,357	2024
Family Learning Center Inc	NM	\$456,306	Executive Di	\$43,755	\$50,528	2023
Hope Montessori School - The Woodlands	TX	\$444,377	Director	\$1,920	\$2,003	2024
Spark Preschool	OH	\$444,348	Administrator	\$115,324	\$127,384	2024
A Childs Garden Inc	OH	\$443,070	President	\$51,655	\$57,057	2024
Barrington Early Childhood Center	RI	\$459,104	Administrative Director	\$42,518	\$43,774	2023
St Stephen Umc Preschool Inc	NC	\$459,638	President/director	\$44,305	\$46,511	2025
Abc Angels Preschool	CA	\$442,362	President	\$8,400	\$7,564	2024
Beaver Brook Children's School Inc	VT	\$442,253	President	\$64,100	\$69,272	2023
Windham Cooperative Kindergarten Inc	NH	\$441,932	Director	\$29,042	\$27,966	2024
Montessori Community School Inc	GA	\$461,783	Ceo	\$12,000	\$12,583	2024
Elite Kids Academy	CA	\$440,260	President & Ceo	\$26,400	\$23,774	2024
Montessori School Of New York	NY	\$463,366	Teacher/tte	\$54,000	\$50,888	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Little Cubz Learning Center Inc	FL	\$463,691	Ceo	\$43,700	\$42,813	2024
Pleasant Grove Academy	SC	\$463,791	Director	\$23,187	\$25,227	2024
Houghton Lake Preschool Inc	MI	\$437,714	Director	\$25,352	\$27,290	2024
Happy Tots Daycare Center Inc	AL	\$464,495	Owner	\$92,238	\$103,921	2024
Tucson Community School Inc	AZ	\$464,895	Executive Director	\$39,116	\$40,390	2023
Elmhurst Montessori Preschool Inc	IL	\$437,054	Chair Of The Board & Teach	\$72,523	\$76,552	2023
Pumpkin Patch Pre-k Inc	AR	\$436,658	President & Director	\$82,199	\$93,874	2025
Haloalaunuiakea Early Learning Center	HI	\$465,498	Executive Director	\$76,664	\$73,695	2023
Kingdom Preparatory Academy Inc	AZ	\$436,410	President	\$56,658	\$58,505	2023
River Mist Inc	CO	\$435,946	Executive Director	\$87,524	\$87,524	2024
Eastminster Preschool Inc	PA	\$434,734	Executive Director	\$53,856	\$56,010	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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 **318** organizations. Compensation range \$361–\$180,107; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$451,060); for reference, expenses \$349,598 and assets \$227,295.
ROLE MATCH	Daisy Chell, reported title " <i>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	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	50 th
Total compensation (D + F), as reported (no adjustments)	53 rd
Reportable pay only (column D), adjusted	52 nd
All sources (D + E + F), adjusted	50 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 (Daisy Chell) 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 318 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$56,729 is reasonable (approximately the 50th 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.