

Children's Discovery Academy Inc

Executive Director / CEO

EIN 813931319

MI · NTEE P33

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Samantha Mitchell, Executive Director / CEO** (\$15,857) against **every comparable organization** that fit the selection criteria — **26** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 31st percentile of comparable organizations

within the typical range

Benchmarked executive: Samantha Mitchell — reported title "DIRECTOR & S", 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).

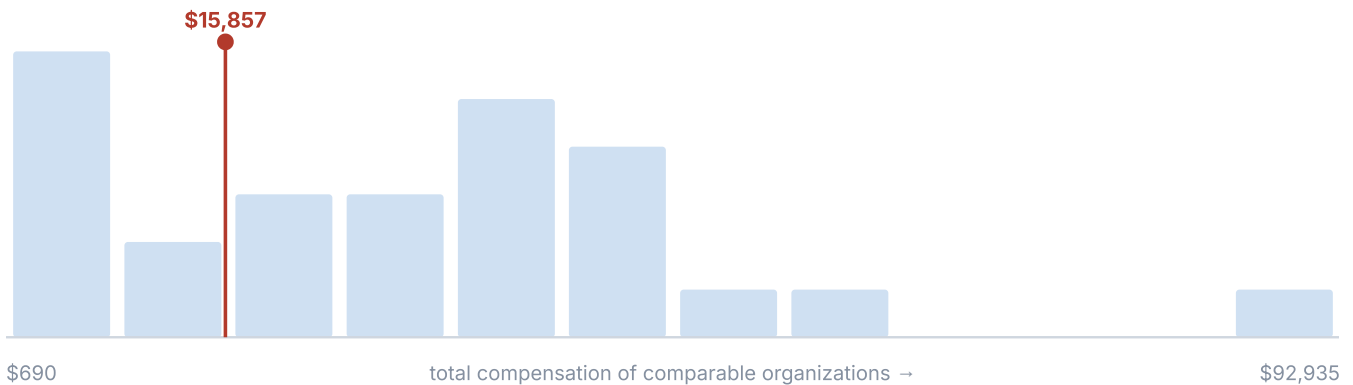
BUDGET Total revenue between \$77,659 and \$173,865 — 0.67x to 1.50x the subject's \$115,910 (the band tightens as size grows).

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

26 organizations qualified on sector, size, and geography

→ **26** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,236

\$9,755

\$29,707

\$40,116

\$49,132

\$15,857



● 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 MI 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
Potter-dix Early Learning Facility	NE	\$121,947	Executive Director	\$30,000	\$31,261	2023
Dover Educational & Community Center Inc	DE	\$125,155	Office Manager And Head Teacher	\$9,320	\$8,841	2023
Through Our Eyes	PA	\$106,579	President	\$30,000	\$28,153	2024
Blessed Beginnings Inc	CA	\$105,252	President	\$825	\$690	2023
Fueling Embers Youth Ministry	MO	\$128,445	President	\$35,120	\$35,004	2024
Community Express Inc	TX	\$98,897	President	\$40,000	\$38,765	2023
The Depot Program	ME	\$97,537	Directorpresident	\$18,900	\$17,351	2025
Joyful Noise Inc	WV	\$93,723	Executive Director	\$35,877	\$35,612	2025
Human Resource Center Inc	CO	\$140,668	Executive Director	\$49,828	\$43,803	2025
Trinity Empowerment Consortium Inc	FL	\$140,800	Executive Director	\$41,707	\$36,870	2024
Adams Clubhouse - Quality Care For Special Needs	AR	\$90,822	Executive Director	\$5,486	\$5,803	2024
Belknap Child Development Center	MI	\$146,708	Treasurer	\$55,994	\$54,388	2024
Nursery Rhyme Inc	LA	\$148,508	President	\$59,440	\$61,593	2024
Epecef Day Care Center Inc	NY	\$151,111	Executive Director	\$28,488	\$24,940	2023
Penns Grove-carneys Point Sacc Inc	NJ	\$157,778	Director	\$9,675	\$7,919	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sterrs Day Care Center Inc	AL	\$159,181	Director	\$20,308	\$20,646	2024
Knowledge Is Power Foundation	CA	\$159,673	President	\$39,000	\$31,691	2024
Jonesboro Day Care Center Inc	NC	\$159,900	Director	\$46,316	\$43,875	2025
Downtown Childcare Center	NM	\$160,314	Director	\$40,080	\$40,566	2024
Missoula Parent Co-op Inc	MT	\$160,661	Director	\$12,644	\$12,496	2025
Linked Together Inc	NH	\$165,914	Executive Director	\$106,954	\$92,935	2024
Pateros Treehouse Early Education	WA	\$167,603	Executive Director	\$27,000	\$23,420	2023
Platte County Day Care Center	WY	\$169,116	Executive Director	\$43,753	\$42,952	2025
First Gethsemane Center For Family Development Inc	KY	\$172,706	Board Member	\$7,643	\$7,955	2023
Dree's Plahouse Christian Academy Inc	IN	\$172,755	Executive Director	\$1,500	\$1,533	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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 26 organizations. Compensation range \$690–\$92,935; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$115,910); for reference, expenses \$203,531 and assets \$35,888. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Samantha Mitchell, reported title " <i>DIRECTOR & S</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	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	31st
Total compensation (D + F), as reported (no adjustments)	31st
Reportable pay only (column D), adjusted	31st
All sources (D + E + F), adjusted	31st

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 (Samantha Mitchell) 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 26 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$15,857 is reasonable (approximately the 31st 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.