

Sunshine Corner Day Care Center

Executive Director / CEO

EIN 830252885
 WY · NTEE P33Z
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Jennifer Brush, Executive Director / CEO** (\$49,746) against **every comparable organization** that fit the selection criteria — **203** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68th** percentile of comparable organizations within the typical range

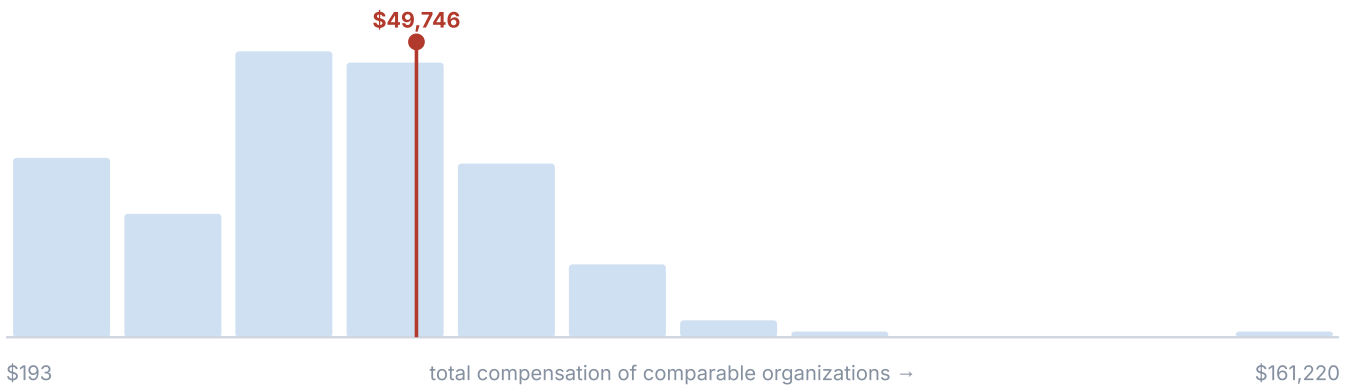
Benchmarked executive: Jennifer Brush — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33Z).
BUDGET	Total revenue between \$164,093 and \$367,372 — 0.67x to 1.50x the subject's \$244,915 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

203 organizations qualified on sector, size, and geography → **203** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,208	\$24,931	\$39,904	\$53,334	\$65,773	\$49,746
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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 WY 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
Creating Milestones Child Care Mini	IN	\$245,137	President	\$3,150	\$3,102	2024
Peace Child Care Inc	WI	\$244,539	Manager/dire	\$3,513	\$3,426	2024
Kiddie Korner Learning Center Inc	NJ	\$245,646	Director	\$12,175	\$10,151	2024
Markham Children's Care Association Inc	OR	\$244,173	Executive Director	\$61,440	\$51,910	2025
Trader Home Daycare	IL	\$245,737	Exc Director	\$40,000	\$36,724	2024
Generations Child Care Inc	PA	\$246,150	President	\$19,300	\$17,974	2024
Sealed With A Kid Inc	IA	\$246,162	Director	\$13,455	\$13,403	2025
Our Blessings Early Learning Center	FL	\$242,739	Chief Operat	\$6,020	\$5,660	2022
Dayspring Academy Ne Foundation	NE	\$247,255	Director	\$17,191	\$17,777	2023
Community For Woodstock	VT	\$247,832	Director	\$9,442	\$9,137	2023
Le Bunnies Early Learning Academy Inc	FL	\$241,798	President	\$14,161	\$12,423	2024
Comunidad Child Care Center	TX	\$249,313	Director	\$46,900	\$45,106	2023
Laughter N Learning Center	CA	\$240,060	Executive Director	\$13,500	\$10,886	2024
Joy-southfield Community Development Corporation	MI	\$239,921	Executive Director - Past	\$65,000	\$64,505	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Kidtime Inc	TN	\$238,322	Exec Directorpresidentchai	\$32,050	\$32,391	2023
Melrose Day Carepreschool	IA	\$251,917	Co-director	\$52,779	\$55,562	2023
Stratford Area Youth Care Agency	TX	\$237,606	Youth Care Center Director	\$15,192	\$14,192	2024
Kiddie Kare Day Care Center In	TX	\$237,239	Vice President	\$25,200	\$24,236	2023
Hope Early Learning Center Corporation	ND	\$236,614	President	\$33,162	\$34,990	2023
Pyle Child Development Center Inc	DE	\$253,308	Key EmPLY-director	\$41,781	\$38,205	2024
Tesia Tiny Daycare Center Inc	TX	\$253,737	President	\$73,500	\$68,660	2024
Blue Igloo Playgroup	DC	\$236,010	Executive Director	\$56,874	\$47,985	2023
Tot Lot Childcare	ND	\$254,763	Exec Dir-(ap	\$45,554	\$46,685	2024
Our Children's House Inc	NC	\$234,801	Executive Director	\$48,397	\$48,080	2023
Holyoke Community Childcare	CO	\$233,810	Executive Director	\$6,208	\$5,723	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WY 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 WY 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 **203** organizations. Compensation range \$193–\$161,220; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$244,915); for reference, expenses \$249,344 and assets \$15,026.
ROLE MATCH	Jennifer Brush, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	68 th
Total compensation (D + F), as reported (no adjustments)	63 rd
Reportable pay only (column D), adjusted	68 th
All sources (D + E + F), adjusted	67 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 (Jennifer Brush) 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 203 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$49,746 is reasonable (approximately the 68th 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.