

Mancos Valley Dragonfly School

Executive Director / CEO

EIN 831942589

CO · NTEE B21

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Emily Palmer, Executive Director / CEO** (\$40,800) against **every comparable organization** that fit the selection criteria — **298** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **32nd** percentile of comparable organizations within the typical range

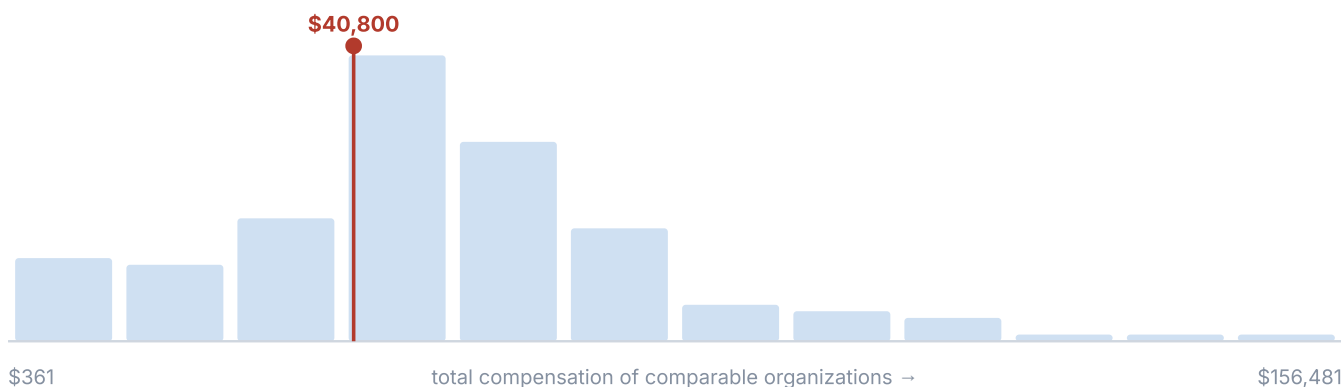
Benchmarked executive: Emily Palmer — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$235,811 and \$527,937 — 0.67x to 1.50x the subject's \$351,958 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

298 organizations qualified on sector, size, and geography → **298** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,608	\$36,275	\$49,317	\$63,733	\$81,054	\$40,800
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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 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
Little Sprouts Learning Center Inc	MN	\$352,085	Board Member	\$37,711	\$40,009	2023
Meadows Place Preschool	TX	\$351,827	Executive Director	\$54,000	\$57,997	2023
Creative Beginning Child Care Center	NY	\$351,556	Executive Director	\$56,288	\$51,677	2025
Jens Infants And Toddlers Inc	LA	\$352,583	President	\$35,630	\$40,916	2024
Community Nursery School Of Wayland	MA	\$350,992	Registrar	\$44,998	\$41,083	2025
Harborlight Nursery School Inc	MA	\$350,619	Executive Director	\$73,000	\$68,412	2024
Massachusetts Head Start Association Inc	MA	\$353,945	Executive Director	\$112,997	\$105,896	2024
Scribbles Preschool Inc	NJ	\$349,805	President	\$47,085	\$43,842	2024
The Way Enterprises Inc	CA	\$354,246	Ceo	\$46,000	\$40,356	2025
Touch Heart Center For Development Inc	VA	\$354,268	Director	\$21,500	\$21,649	2024
Early Foundations Inc	PA	\$354,551	President	\$15,261	\$16,340	2023
Colebrook Community Child Care	NH	\$354,795	Executive Director	\$60,702	\$58,454	2024
Bee Loved Preschool A Preschool Of Bcumc	TX	\$355,942	Bee Loved Director	\$53,125	\$53,992	2025
Growing Tree Inc	TN	\$347,057	Director	\$46,760	\$51,259	2024
Rockport Christian Service Inc	TX	\$346,774	Director	\$54,365	\$58,390	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Spring Hill Center	NH	\$357,304	Program Director	\$49,527	\$47,693	2024
Kaleidoscope School	WA	\$346,306	President/treasury	\$63,064	\$57,365	2025
Live Oak Preschool	CA	\$358,451	Executive Dir.	\$75,665	\$66,383	2025
Haytown Road Nursery School	NJ	\$358,488	School Director	\$47,016	\$45,071	2023
Fallston Country Pre-kindergar	MD	\$344,539	Teacher	\$46,295	\$43,974	2025
Mckeen Street Learning Center	ME	\$359,407	President/director	\$78,321	\$81,789	2024
Cisco Center Foundation Inc	MD	\$344,268	Ex Officio A	\$31,500	\$30,713	2024
Montessori In The Woods Inc	PA	\$359,904	Executive Director	\$50,000	\$53,536	2023
Mia Bella Child Discovery Center Inc	FL	\$360,462	Director And President	\$27,346	\$26,791	2024
Fuzzy Bear Ministry Preschool & Day	IN	\$360,690	Office Manag	\$30,671	\$34,728	2023

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 298 organizations. Compensation range \$361–\$156,481; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$351,958); for reference, expenses \$303,822 and assets \$331,922.

ROLE MATCH	Emily Palmer, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	13 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	32 nd
Total compensation (D + F), as reported (no adjustments)	34 th
Reportable pay only (column D), adjusted	32 nd
All sources (D + E + F), adjusted	31 st

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 (Emily Palmer) 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 298 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,800 is reasonable (approximately the 32nd 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.