

Happy Kids Daycare & Preschool Inc

Executive Director / CEO

EIN 881656095
 KS · NTEE P33
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Afton Brown, Executive Director / CEO** (\$60,470) against **every comparable organization** that fit the selection criteria — **282** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **80th** percentile of comparable organizations within the typical range

Benchmarked executive: Afton Brown — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33).
BUDGET	Total revenue between \$226,567 and \$507,240 — 0.67x to 1.50x the subject's \$338,160 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

282 organizations qualified on sector, size, and geography → **282** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,068	\$28,422	\$45,965	\$57,931	\$71,911	\$60,470
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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 KS 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
Calvary Childrens School Inc	VA	\$338,038	Director	\$70,724	\$61,580	2025
West Grove Area Day Care Center Inc	PA	\$338,407	Executive Director	\$74,750	\$71,038	2023
Inter-lakes Day Care Center Inc	NH	\$338,670	Executive Director	\$44,170	\$38,868	2023
Little Disciples Early Learning	TX	\$338,909	Director	\$86,978	\$78,459	2025
Sampit Community Organization	SC	\$337,172	Executive Director	\$47,383	\$47,108	2023
Childrens Christian Learning Center Inc	IL	\$340,923	Center Director	\$40,141	\$37,608	2023
Clay County Daycare Center Inc	MS	\$335,308	Executive Di	\$27,496	\$28,346	2024
The Children's Center	MT	\$341,242	Executive Di	\$21,646	\$22,236	2023
Faulkton Area Out Of School Program	SD	\$341,372	Program Director	\$26,393	\$26,962	2024
Magic Mountain Childrens Center Inc	VT	\$342,037	Executive Director	\$78,051	\$70,844	2025
Valley Child Development Center Inc	IN	\$343,231	Executive Director	\$44,449	\$43,388	2024
Little Turtles Playhouse Inc	WI	\$343,249	Center Director	\$42,890	\$42,687	2023
Early Learning Coalition	AK	\$332,986	Former Director Of Administration	\$21,078	\$19,204	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Seawells Creative Daycare Inc	NC	\$332,756	President	\$23,250	\$22,894	2023
Care House Learning Center	ID	\$332,317	Director	\$22,998	\$22,062	2025
Silverton Family Learning Center Inc	CO	\$345,259	Executive Dir.	\$43,788	\$40,013	2023
Ulloa Childrens Center	CA	\$331,025	President-5/25	\$80,302	\$62,530	2025
Pace After School Program	PA	\$345,680	Director	\$42,981	\$39,675	2024
A Shining Stars Early Learning Center	FL	\$329,528	Secretary	\$29,000	\$25,217	2024
Neighborhood Kidz Club	TX	\$346,964	Executive Director	\$59,520	\$56,739	2023
Mary Elizabeth Day Care Center	IA	\$328,826	Executive Director	\$52,000	\$52,703	2024
Blackshear Presbyterian Child Care Inc	GA	\$328,062	Ceo	\$64,608	\$60,132	2024
Porter Group Inc	AL	\$327,956	President	\$3,000	\$3,000	2024
Cane Child Development Center	RI	\$327,937	Director	\$57,637	\$51,157	2024
Noah's Ark Day Care Center Of Port Jefferson	NY	\$348,997	Executive Director	\$59,000	\$48,077	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KS 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 KS 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	282 organizations. Compensation range \$239–\$353,965; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$338,160); for reference, expenses \$409,141 and assets \$30,391.
ROLE MATCH	Afton Brown, reported title "PRESIDENT", 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	3 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	80 th
Total compensation (D + F), as reported (no adjustments)	73 rd
Reportable pay only (column D), adjusted	81 st
All sources (D + E + F), adjusted	79 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 (Afton Brown) 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 282 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,470 is reasonable (approximately the 80th 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.