

# Dayspring Academy Ne Foundation

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Shelly Smith, Executive Director / CEO** (\$17,191) against **every comparable organization** that fit the selection criteria — **207** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **18<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

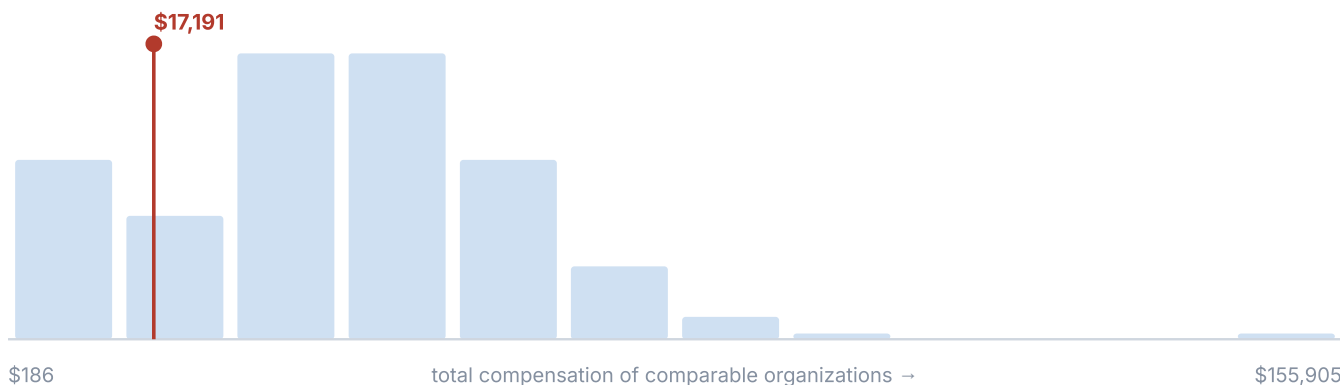
**Benchmarked executive:** Shelly Smith — reported title "Director", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33).
BUDGET	Total revenue between \$165,660 and \$370,882 — 0.67x to 1.50x the subject's \$247,255 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

**207** organizations qualified on sector, size, and geography → **207** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,983	\$24,569	\$39,038	\$51,880	\$63,713	<b>\$17,191</b>
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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 NE 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
<a href="#">Community For Woodstock</a>	VT	\$247,832	Director	\$9,442	<b>\$8,836</b>	2023
<a href="#">Sealed With A Kid Inc</a>	IA	\$246,162	Director	\$13,455	<b>\$12,961</b>	2025
<a href="#">Generations Child Care Inc</a>	PA	\$246,150	President	\$19,300	<b>\$17,381</b>	2024
<a href="#">Trader Home Daycare</a>	IL	\$245,737	Exc Director	\$40,000	<b>\$35,513</b>	2024
<a href="#">Kiddie Korner Learning Center Inc</a>	NJ	\$245,646	Director	\$12,175	<b>\$9,817</b>	2024
<a href="#">Comunidad Child Care Center</a>	TX	\$249,313	Director	\$46,900	<b>\$43,619</b>	2023
<a href="#">Creating Milestones Child Care Mini</a>	IN	\$245,137	President	\$3,150	<b>\$3,000</b>	2024
<a href="#">Sunshine Corner Day Care Center</a>	WY	\$244,915	Executive Dir.	\$49,746	<b>\$48,106</b>	2024
<a href="#">Peace Child Care Inc</a>	WI	\$244,539	Manager/dire	\$3,513	<b>\$3,313</b>	2024
<a href="#">Markham Children's Care Association Inc</a>	OR	\$244,173	Executive Director	\$61,440	<b>\$50,198</b>	2025
<a href="#">Our Blessings Early Learning Center</a>	FL	\$242,739	Chief Operat	\$6,020	<b>\$5,474</b>	2022
<a href="#">Melrose Day Carepreschool</a>	IA	\$251,917	Co-director	\$52,779	<b>\$53,730</b>	2023
<a href="#">Le Bunnies Early Learning Academy Inc</a>	FL	\$241,798	President	\$14,161	<b>\$12,014</b>	2024
<a href="#">Pyle Child Development Center Inc</a>	DE	\$253,308	Key Empl-y-director	\$41,781	<b>\$36,945</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Tesia Tiny Daycare Center Inc</a>	TX	\$253,737	President	\$73,500	<b>\$66,397</b>	2024
<a href="#">Laughter N Learning Center</a>	CA	\$240,060	Executive Director	\$13,500	<b>\$10,528</b>	2024
<a href="#">Joy-southfield Community Development Corporation</a>	MI	\$239,921	Executive Director - Past	\$65,000	<b>\$62,378</b>	2023
<a href="#">Tot Lot Childcare</a>	ND	\$254,763	Exec Dir-(ap	\$45,554	<b>\$45,146</b>	2024
<a href="#">Wagner Early Childhood Inc</a>	SD	\$256,166	Secretarytreasurer	\$50,330	<b>\$50,162</b>	2024
<a href="#">Kidtime Inc</a>	TN	\$238,322	Exec Directorpresidentchai	\$32,050	<b>\$31,322</b>	2023
<a href="#">Stratford Area Youth Care Agency</a>	TX	\$237,606	Youth Care Center Director	\$15,192	<b>\$13,724</b>	2024
<a href="#">Kiddie Kare Day Care Center In</a>	TX	\$237,239	Vice President	\$25,200	<b>\$23,437</b>	2023
<a href="#">Hope Early Learning Center Corporation</a>	ND	\$236,614	President	\$33,162	<b>\$33,836</b>	2023
<a href="#">Cypress Adventures Inc</a>	SC	\$258,295	Executive Director	\$60,000	<b>\$56,528</b>	2024
<a href="#">Buen Pastor Ministries</a>	MI	\$258,395	Exec Directo	\$47,322	<b>\$44,110</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NE 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 NE 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT 207 organizations. Compensation range \$186–\$155,905; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$247,255); for reference, expenses \$187,067 and assets \$62,430.
ROLE MATCH	Shelly Smith, reported title " <i>Director</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
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	18 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	17 <sup>th</sup>
Reportable pay only (column D), adjusted	18 <sup>th</sup>
All sources (D + E + F), adjusted	16 <sup>th</sup>

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 (Shelly Smith) 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 207 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$17,191 is reasonable (approximately the 18<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.