

Little Blossom Learning Center

Executive Director / CEO

This analysis benchmarks the total compensation of **Whitney Reimer, Executive Director / CEO** (\$14,615) against **every comparable organization** that fit the selection criteria — **106** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25th** percentile of comparable organizations within the typical range

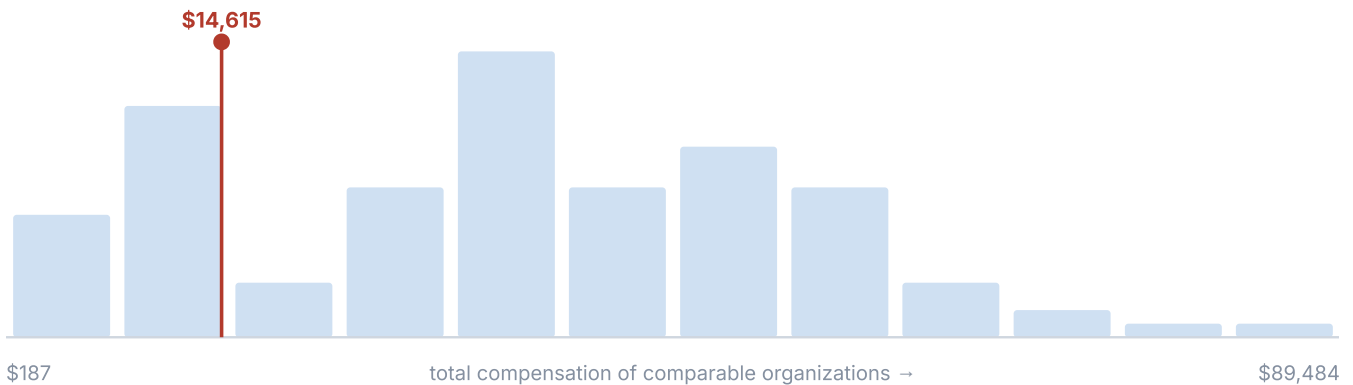
Benchmarked executive: Whitney Reimer — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33).
BUDGET	Total revenue between \$117,093 and \$262,150 — 0.67x to 1.50x the subject's \$174,767 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

106 organizations qualified on sector, size, and geography → **106** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,096	\$17,297	\$33,923	\$46,740	\$56,761	\$14,615
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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 SD 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
Yolandas World Of Learning Center Inc	LA	\$173,066	President	\$4,506	\$4,496	2024
Dree's Plahouse Christian Academy Inc	IN	\$172,755	Executive Director	\$1,500	\$1,475	2023
Friendship Christian Learning Center Inc	OH	\$176,823	Administrator	\$33,280	\$32,882	2023
First Gethsemane Center For Family Development Inc	KY	\$172,706	Board Member	\$7,643	\$7,660	2023
Platte County Day Care Center	WY	\$169,116	Executive Director	\$43,753	\$41,358	2025
Pateros Treehouse Early Education	WA	\$167,603	Executive Director	\$27,000	\$22,551	2023
Rise Up 4 Christ Inc	GA	\$182,460	Executive Director	\$13,800	\$12,248	2025
Son-shine Corner Inc	MN	\$183,452	Executive Director	\$45,751	\$42,172	2023
Linked Together Inc	NH	\$165,914	Executive Director	\$106,954	\$89,484	2024
Sugar & Spice Child Care Center	MI	\$183,796	President	\$50,000	\$46,762	2024
Missoula Parent Co-op Inc	MT	\$160,661	Director	\$12,644	\$12,031	2025
Downtown Childcare Center	NM	\$160,314	Director	\$40,080	\$39,060	2024
Lily Missions Center	MI	\$189,295	President	\$24,615	\$23,701	2023
Jonesboro Day Care Center Inc	NC	\$159,900	Director	\$46,316	\$42,245	2025
Knowledge Is Power Foundation	CA	\$159,673	President	\$39,000	\$30,514	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sterrs Day Care Center Inc	AL	\$159,181	Director	\$20,308	\$19,879	2024
Penns Grove-carneys Point Sacc Inc	NJ	\$157,778	Director	\$9,675	\$7,626	2025
Little Tikes Daycare Inc	SD	\$192,554	Co-ex Director	\$25,381	\$25,381	2024
Child Christ Playhouse Ministries	IN	\$194,908	President	\$9,901	\$9,461	2024
Toledo Independent Childcare Center	OH	\$195,395	Ceo	\$13,800	\$13,635	2023
Center City Academy Inc	KS	\$197,304	Development Director	\$65,000	\$63,628	2024
Epcecf Day Care Center Inc	NY	\$151,111	Executive Director	\$28,488	\$24,014	2023
Native American Child Care Center Inc	IA	\$198,432	Executive Director	\$54,998	\$56,176	2023
Ortega Trail Youth Center Inc	CA	\$198,831	Secretary	\$53,281	\$42,919	2023
Cooperation Station	MN	\$199,204	Director	\$43,468	\$40,068	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SD 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 SD 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	106 organizations. Compensation range \$187–\$89,484; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$174,767); for reference, expenses \$196,932 and assets \$5,373.
ROLE MATCH	Whitney Reimer, reported title <i>"EXECUTIVE DI"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	25 th
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	25 th
All sources (D + E + F), adjusted	38 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 (Whitney Reimer) 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 106 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$14,615 is reasonable (approximately the 25th 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.