

Florence Fuller Child Development

Executive Director / CEO

This analysis benchmarks the total compensation of **Ellyn Okrent, Executive Director / CEO** (\$10,498) against **every comparable organization** that fit the selection criteria — **46** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Ellyn Okrent — reported title “CHIEF EXECUTIVE OFFICER”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (P113).

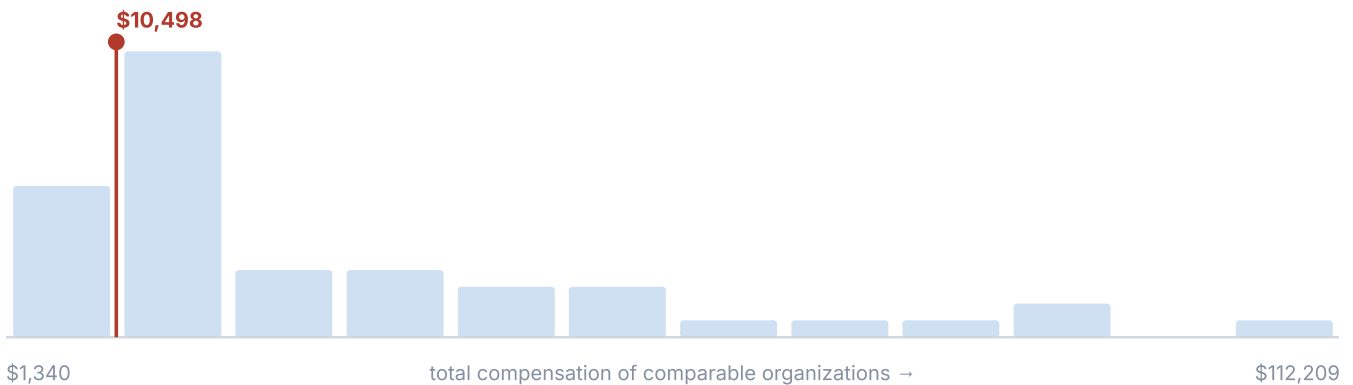
BUDGET Total revenue between \$94,386 and \$211,312 — 0.67x to 1.50x the subject's \$140,875 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P11), nationwide + budget 0.67–1.5x revenue.

46 organizations qualified on sector, size, and geography

→ **46** within the band form the benchmarked peer set.

Distribution of comparable compensation



| | | | | | |
|---------|----------|----------|----------|----------|----------|
| \$8,584 | \$12,336 | \$17,244 | \$38,040 | \$63,923 | \$10,498 |
|---------|----------|----------|----------|----------|----------|



● 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 FL 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 |
|---|-------|-----------|----------------------------------|-----------------|-----------------|------|
| Bixby Knolls Towers Inc | CA | \$143,906 | President/ceo | \$68,128 | \$60,825 | 2024 |
| Safe Alliance Foundation | TX | \$136,896 | Chief Executive Officer | \$9,108 | \$9,420 | 2024 |
| Odd Fellows Faith Hope And Charity | CT | \$136,335 | Ceo | \$9,546 | \$9,254 | 2024 |
| Tanager Place Endowment Foundation | IA | \$145,595 | Assistant Treasurer | \$33,888 | \$39,498 | 2023 |
| Funds For Friends | TX | \$147,336 | Executive Director | \$12,900 | \$13,342 | 2024 |
| Arcadia Improvement Association | CA | \$147,732 | Executive Director | \$101,650 | \$90,755 | 2024 |
| Harc Foundationinc | CT | \$133,954 | President/ce | \$37,368 | \$36,226 | 2024 |
| The Office For Aging Foundation Of | NY | \$133,728 | Executive Di | \$13,341 | \$12,143 | 2025 |
| Friends Of The Hocking Hills State Park | OH | \$131,891 | Program Director, Astronomy Park | \$15,000 | \$16,427 | 2024 |
| Mother Of Mercy Foundation | MN | \$153,964 | Foundation Executive Director | \$35,509 | \$36,278 | 2024 |
| Northeastern Association Of The Blind | NY | \$155,593 | Ceo | \$3,296 | \$3,170 | 2023 |
| Seniors First Foundation Inc | FL | \$122,983 | President/ceo | \$21,126 | \$21,126 | 2023 |
| lhs Ministries Inc | AZ | \$122,194 | Ex Officio - Non-voting | \$3,801 | \$3,780 | 2024 |
| Memphis Union Mission Support Corporati | TN | \$160,200 | President | \$11,240 | \$12,216 | 2024 |
| Missouri Bar Foundation | MO | \$160,256 | Secretary | \$45,963 | \$51,821 | 2023 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|---|-------|-----------|-------------------------|-----------------|-----------------|------|
| Community Hope Foundation Inc | NJ | \$160,894 | Executive Director | \$10,249 | \$9,461 | 2024 |
| Fcs New Market Landlord Inc | TN | \$120,019 | Ceo | \$13,308 | \$14,463 | 2024 |
| River Deep Foundation | CO | \$114,481 | Executive Di | \$36,663 | \$36,349 | 2024 |
| Community Action Trust Inc | MA | \$110,500 | Executive Director | \$22,999 | \$21,369 | 2024 |
| Crossroads Foundation Inc | IA | \$109,437 | Executive Director | \$8,379 | \$9,766 | 2023 |
| Lutheran Child And Family Services | IL | \$106,035 | Ceo | \$12,380 | \$12,956 | 2023 |
| Children & Families First Endowment Inc | DE | \$105,984 | Chief Executive Officer | \$15,963 | \$16,161 | 2024 |
| Hamilton Center Foundation Inc | IN | \$175,796 | President / Ceo | \$44,532 | \$49,990 | 2023 |
| Family Counseling Center Foundation Inc | NY | \$176,619 | Executive Director | \$16,118 | \$15,059 | 2024 |
| Wheeler East Street Holdings Inc | IN | \$103,650 | Board Member | \$13,814 | \$15,063 | 2024 |

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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 **46** organizations. Compensation range \$1,340–\$112,209; filing years 2023–2025.

| | |
|-----------------|---|
| SIZE BASIS | Matched on total revenue (\$140,875); for reference, expenses \$29,488 and assets \$4,026,693. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view. |
| ROLE MATCH | Ellyn Okrent, reported title " <i>CHIEF EXECUTIVE OFFICER</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role. |
| RELATED-ORG PAY | 38 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material. |
| OUTLIERS | 4 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 | 20 th |
| Total compensation (D + F), as reported (no adjustments) | 20 th |
| Reportable pay only (column D), adjusted | 0 th |
| All sources (D + E + F), adjusted | 48 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 (Ellyn Okrent) 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 46 similarly situated organizations (Same NTEE sector (P11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$10,498 is reasonable (approximately the 20th 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.