PeerBasis

COMPENSATION COMPARABILITY DETERMINATION

Pooh's Corner Inc

Executive Director / CEO

EIN **141683314**
NY · NTEE P33Z
FY ending 2023-08-31
June 9, 2026

This analysis benchmarks the total compensation of **Merideth Janke, Executive Director / CEO** ($83,538) against **every comparable organization** that fit the selection criteria — **19** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 100th percentile of comparable organizations

above the 90th percentile — board review recommended

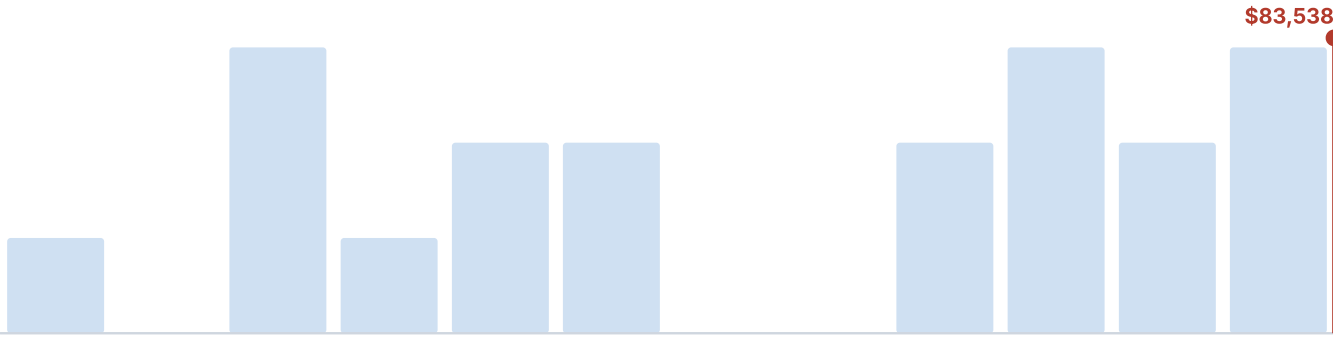
> **Benchmarked executive:** Merideth Janke — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33Z).
BUDGET	Total revenue between $239,985 and $537,282 — 0.67× to 1.50× the subject's $358,188 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33) + NY + budget 0.67–1.5× revenue.

19 organizations qualified on sector, size, and geography → **19** within the band form the benchmarked peer set.

Distribution of comparable compensation



$1,457 — total compensation of comparable organizations → — $80,966

$17,607	$27,107	$55,449	$68,625	$76,257	$83,538

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 NY 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
Children's Center Of New Paltz Inc	NY	$351,548	Director	$35,899	**$35,899**	2023
Noah's Ark Day Care Center Of Port Jefferson	NY	$348,997	Executive Director	$59,000	**$55,830**	2025
Lasalle Early Childhood Center Inc	NY	$379,537	Pres/exec Dir	$57,087	**$55,449**	2024
Millbrook Early Childhood Education	NY	$387,466	Executive Director	$72,519	**$70,438**	2024
Roots And Wings Kids Inc	NY	$313,070	Director	$78,000	**$75,762**	2024
Caroline Asp Inc	NY	$407,102	Director	$69,304	**$67,316**	2024
Fall Creek School Age Program	NY	$308,675	Program Director	$38,073	**$36,981**	2024
Livingston Street Early Childhood Center	NY	$300,856	Executive Dir	$30,065	**$29,202**	2024
Nonnie Hood Parent Resource Center Inc	NY	$300,287	Executive Director	$65,253	**$65,253**	2023
Gsuc Child Development And Learning	NY	$289,841	Center Director	$18,269	**$18,269**	2023
Chinese Methodist Center Corporation	NY	$280,080	Executive Director	$32,525	**$31,592**	2024
Irvington Childrens Center Inc	NY	$441,888	Executive Dir.	$80,550	**$78,239**	2024
Islip School Age Child Care Corp	NY	$455,271	Program Director	$85,563	**$80,966**	2025
Community Child Care Center Of	NY	$459,282	Executive Director	$67,745	**$65,801**	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Olivet Academy Early Learning Center	NY	$462,333	Director	$1,500	**$1,457**	2024
Twin Bridge Playschool Inc	NY	$476,436	President	$25,750	**$25,011**	2024
Saugerties Early Childhood Learning	NY	$494,960	President	$15,860	**$15,405**	2024
The Rivertown Preschool Program Inc	NY	$524,772	President	$72,000	**$69,934**	2024
Children's Learning Center At Hunter	NY	$529,456	Acting Director, Clc	$19,189	**$18,158**	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	**19** organizations. Compensation range $1,457–$80,966; filing years 2023–2025.
SIZE BASIS	Matched on total revenue ($358,188); for reference, expenses $424,607 and assets $185,346.
ROLE MATCH	Merideth Janke, reported title *"DIRECTOR"*, benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable 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	**100th**
Total compensation (D + F), as reported (no adjustments)	**95th**
Reportable pay only (column D), adjusted	**100th**
All sources (D + E + F), adjusted	**95th**

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 (Merideth Janke) 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 19 similarly situated organizations (Same NTEE sector (P33) + NY + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of $83,538 is reasonable (approximately the 100th 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.