

Elkader Childcare And Learning Center

Executive Director / CEO

EIN 200023859

IA · NTEE P33

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jody Krugger, Executive Director / CEO** (\$52,538) against **every comparable organization** that fit the selection criteria — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **70th** percentile of comparable organizations within the typical range

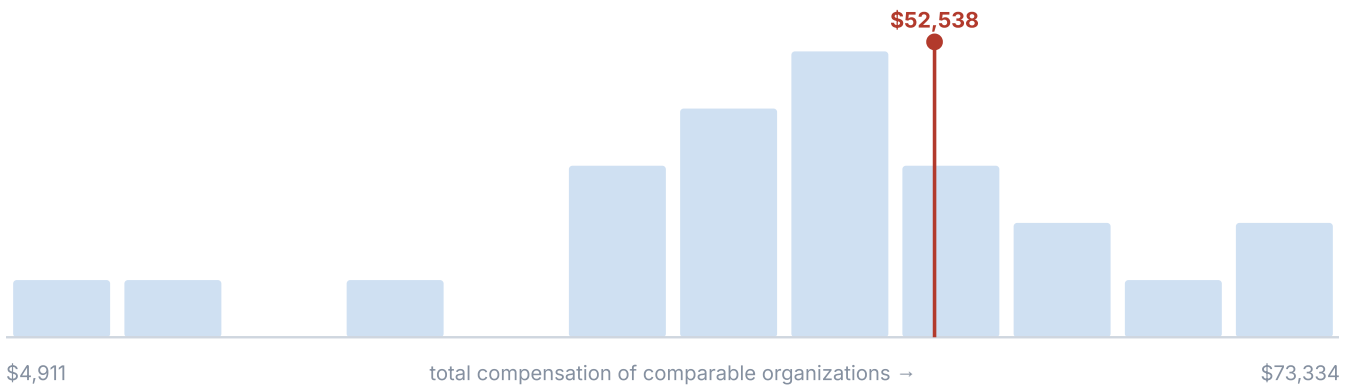
Benchmarked executive: Jody Krugger — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33).
BUDGET	Total revenue between \$236,761 and \$530,062 — 0.67x to 1.50x the subject's \$353,375 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33) + IA + budget 0.67–1.5x revenue.

23 organizations qualified on sector, size, and geography → **23** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$28,208	\$39,387	\$48,566	\$53,134	\$63,351	\$52,538
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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 IA 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
Olin Day Care Inc	IA	\$364,529	Executive Director	\$46,344	\$43,854	2025
Mary Elizabeth Day Care Center	IA	\$328,826	Executive Director	\$52,000	\$50,508	2024
Crawida Regional Child Care	IA	\$325,978	Center Direc	\$50,000	\$48,566	2024
Berry Tender Childcare Inc	IA	\$395,492	Executive Director	\$41,518	\$41,518	2023
Kids Corner Child Care & Learning C	IA	\$395,849	Executive Di	\$39,922	\$39,922	2023
Bottles Two Backpacks Daycare	IA	\$305,069	Director	\$26,350	\$26,350	2023
Lakin Foundation Child Development Center Of Griswold	IA	\$303,127	Secretary/ceo	\$52,617	\$51,107	2024
Mount Pleasant Community Childcare	IA	\$416,681	Executive Di	\$40,000	\$38,852	2024
Bancroft Daycare Inc	IA	\$287,227	Treasurer	\$5,056	\$4,911	2024
Storytime Childcare Center	IA	\$287,184	Executive Director	\$75,500	\$73,334	2024
First United Methodist Child Care	IA	\$279,143	Director	\$39,520	\$38,386	2024
Elma Early Childhood Center Inc	IA	\$268,528	Executive Director	\$51,986	\$50,495	2024
Dallas Center-grimes Before & After Scho	IA	\$262,473	President	\$46,816	\$46,816	2023
Lamoni Community Day Care	IA	\$260,453	Executive Dir.	\$36,691	\$35,638	2024
Melrose Day Carepreschool	IA	\$251,917	Co-director	\$52,779	\$52,779	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sealed With A Kid Inc	IA	\$246,162	Director	\$13,455	\$12,732	2025
New Sharon Community Child Care Center	IA	\$464,511	Exec Director	\$51,704	\$50,221	2024
Kids Corral Inc	IA	\$477,688	Daycare Director	\$55,068	\$53,488	2024
Cedar County Coordinated Child Care	IA	\$493,998	Director	\$65,403	\$61,889	2025
Corridor Christian Early Learning Center	IA	\$495,397	Executive Dir.	\$57,000	\$57,000	2023
Kid Station At Heritage	IA	\$503,388	Executive Di	\$71,555	\$69,502	2024
Magic Depot Child Care Center Inc	IA	\$511,701	Day Care Dir	\$42,305	\$41,091	2024
Community Childcare Center Inc	IA	\$519,482	Director	\$65,599	\$63,717	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA 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 IA 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	23 organizations. Compensation range \$4,911–\$73,334; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$353,375); for reference, expenses \$431,867 and assets \$482,334.
ROLE MATCH	Jody Krugger, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
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	70 th
Total compensation (D + F), as reported (no adjustments)	65 th
Reportable pay only (column D), adjusted	70 th
All sources (D + E + F), adjusted	70 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 (Jody Krugger) 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 23 similarly situated organizations (Same NTEE sector (P33) + IA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$52,538 is reasonable (approximately the 70th 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.