

Funny Farm Early Learning Center Inc

Executive Director / CEO

EIN 200128957
 OR · NTEE P33
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Marcene F Wells, Executive Director / CEO** (\$90,025) against **every comparable organization** that fit the selection criteria — **241** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **96th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Marcene F Wells — reported title “President”, 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 \$182,552 and \$408,699 — 0.67x to 1.50x the subject's \$272,466 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

241 organizations qualified on sector, size, and geography → **241** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$12,553	\$30,163	\$47,865	\$61,686	\$76,082	\$90,025
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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 OR 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
Blue Ridge Developmental Day	NC	\$272,789	Chair Person	\$34,160	\$38,008	2024
The Learning Ladder Child Care Ministry Inc	IN	\$269,827	President/director	\$64,500	\$73,245	2024
Lander County Kids Club	NV	\$269,701	Daycare Director	\$31,451	\$34,950	2023
Kids Club Child Care Center Inc	MT	\$269,457	Director	\$36,528	\$43,652	2023
Falls Village Daycare Center Inc	CT	\$275,766	Executive Director	\$54,210	\$56,349	2023
Nunakins	AK	\$268,844	Executive Di	\$10,350	\$10,655	2024
Elma Early Childhood Center Inc	IA	\$268,528	Executive Director	\$51,986	\$61,294	2024
Wright Stuff Community Foundation	CO	\$276,441	Prime Time D	\$22,909	\$24,354	2023
Church Women United-child Care Cent	TX	\$276,693	President	\$4,800	\$5,170	2024
Gray County Latchkey Inc	TX	\$265,887	Exec Directo	\$30,471	\$33,792	2023
First United Methodist Child Care	IA	\$279,143	Director	\$39,520	\$46,596	2024
Mba Mi Mundo Daycare	TX	\$265,715	Director	\$12,169	\$13,108	2024
Chinese Methodist Center Corporation	NY	\$280,080	Executive Director	\$32,525	\$31,648	2024
Kids World Of New Orleans	LA	\$280,109	Vice President	\$32,463	\$38,492	2024
Debs Daycare Nfp	IL	\$264,793	Owner	\$48,000	\$50,815	2024
Bethel Childrens Day Care Center	TX	\$280,348	Director	\$31,727	\$34,175	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Dallas Center-grimes Before & After Scho	IA	\$262,473	President	\$46,816	\$56,829	2023
Lamoni Community Day Care	IA	\$260,453	Executive Dir.	\$36,691	\$43,261	2024
Immanuel Lutheran Church Child Care	ND	\$286,062	Center Director	\$35,258	\$42,895	2023
Loving Arms Child Development Inc	GA	\$258,748	Director	\$57,847	\$62,633	2024
Buen Pastor Ministries	MI	\$258,395	Exec Directo	\$47,322	\$52,597	2024
Cypress Adventures Inc	SC	\$258,295	Executive Director	\$60,000	\$67,403	2024
Storytime Childcare Center	IA	\$287,184	Executive Director	\$75,500	\$89,019	2024
Bancroft Daycare Inc	IA	\$287,227	Treasurer	\$5,056	\$5,961	2024
Heppner Day Care Inc	OR	\$287,357	Executive Dir.	\$69,800	\$69,800	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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 241 organizations. Compensation range \$222–\$411,779; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$272,466); for reference, expenses \$285,270 and assets \$354,164.

ROLE MATCH Marcene F Wells, reported title "*President*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	96 th
Total compensation (D + F), as reported (no adjustments)	96 th
Reportable pay only (column D), adjusted	93 rd
All sources (D + E + F), adjusted	95 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 (Marcene F Wells) 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 241 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$90,025 is reasonable (approximately the 96th 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.