

The Learning Funhouse Inc

Executive Director / CEO

EIN 411930163

MN · NTEE T70

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Baylie Kubesh, Executive Director / CEO** (\$44,570) against **every comparable organization** that fit the selection criteria — **132** 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: Baylie Kubesh — 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

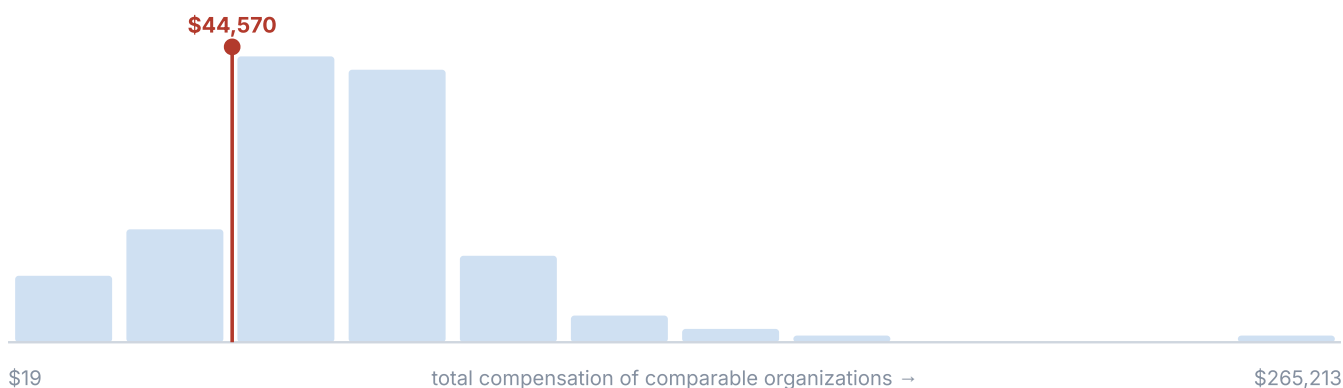
SECTOR Organizations sharing the subject's NTEE classification (T70).

BUDGET Total revenue between \$323,133 and \$723,433 — 0.67x to 1.50x the subject's \$482,289 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (T70), nationwide + budget 0.67–1.5x revenue.

132 organizations qualified on sector, size, and geography → **132** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$35,078	\$49,679	\$65,785	\$81,013	\$98,544	\$44,570
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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 MN 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
The Cancer Challenge	AR	\$481,450	Executive Director	\$83,200	\$94,646	2023
United Way Of New York State	NY	\$490,458	President	\$76,216	\$67,699	2024
United Way Of Naugatuck	CT	\$492,043	Executive Director	\$60,866	\$56,098	2024
United Way Of Posey County Inc	IN	\$472,153	Executive Director	\$64,260	\$68,581	2023
United Way Of Trumbull County	OH	\$492,572	President &	\$54,808	\$57,063	2024
The Settlement Club Endowment Fund	TX	\$492,698	Executive Director	\$12,502	\$12,293	2024
Williamstown Community Chest	MA	\$469,594	Executive Di	\$46,644	\$41,202	2024
United Way Of Central Arkansas Inc	AR	\$495,048	Executive Director	\$74,888	\$85,191	2023
Prairieland United Way Inc	IL	\$496,776	Secretary	\$68,532	\$66,229	2024
White Bear Lake Senior Housing Inc	MN	\$467,454	President & Ceo	\$41,871	\$40,670	2024
Bike Box Project	NC	\$467,046	Ceo	\$14,875	\$15,108	2024
United Way Of Van Wert County Inc	OH	\$498,451	Executive Di	\$65,063	\$65,993	2025
Wallingford Community Senior Center	WA	\$498,477	Executive Director	\$89,260	\$78,556	2024
Fort Wayne Jewish Federation Inc	IN	\$501,168	Executive Di	\$40,192	\$40,591	2025
Wyoming County United Way Inc	PA	\$462,041	Executive Director	\$69,397	\$70,038	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
United Way Of Wapello County Inc	IA	\$503,141	Executive Dir	\$67,454	\$72,602	2024
Red River Community Housing Development	ND	\$457,148	Executive Director	\$93,285	\$100,631	2024
United Way Of Southeast Alaska	AK	\$508,903	President/ce	\$81,932	\$79,273	2023
Cooke County United Way Inc	TX	\$452,579	Executive Director	\$89,000	\$87,514	2024
Black River United Way Inc	SC	\$451,905	Ceo	\$77,098	\$79,064	2024
United Way Of Linn Benton And	OR	\$450,002	President &	\$103,358	\$97,139	2023
Deaf Smith County Crisis Center Inc	TX	\$444,773	Executive Director	\$63,150	\$62,095	2024
United Way Of Marshall County Inc	IN	\$442,238	Executive Di	\$38,024	\$40,581	2023
Colorado Conservatory For The Jazz Arts	CO	\$527,046	Executive Dir.	\$8,347	\$7,665	2025
Norfolk Area United Way Inc	NE	\$529,080	Executive Di	\$50,400	\$53,286	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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 **132** organizations. Compensation range \$19–\$265,213; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$482,289); for reference, expenses \$459,044 and assets \$147,059.

ROLE MATCH	Baylie Kubesh, reported title " <i>DIRECTOR</i> ", 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	13 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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)	19 th
Reportable pay only (column D), adjusted	27 th
All sources (D + E + F), adjusted	17 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 (Baylie Kubesh) 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 132 similarly situated organizations (Same NTEE sector (T70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$44,570 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.