

Bethel Childrens Day Care Center

Executive Director / CEO

EIN 751291336

TX · NTEE P33Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Wanda Poole, Executive Director / CEO** (\$31,727) 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 **42nd** percentile of comparable organizations within the typical range

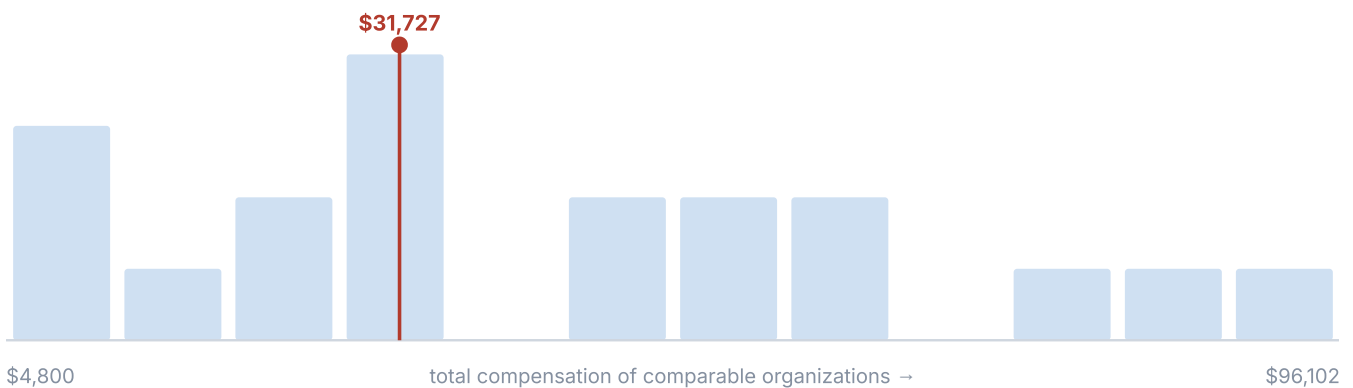
Benchmarked executive: Wanda Poole — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33Z).
BUDGET	Total revenue between \$187,833 and \$420,522 — 0.67x to 1.50x the subject's \$280,348 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33) + TX + budget 0.67–1.5x revenue.

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

Distribution of comparable compensation



\$12,135	\$23,945	\$34,563	\$57,231	\$75,747	\$31,727
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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 TX 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
Church Women United-child Care Cent	TX	\$276,693	President	\$4,800	\$4,800	2024
Gray County Latchkey Inc	TX	\$265,887	Exec Directo	\$30,471	\$31,371	2023
Mba Mi Mundo Daycare	TX	\$265,715	Director	\$12,169	\$12,169	2024
Tesia Tiny Daycare Center Inc	TX	\$253,737	President	\$73,500	\$73,500	2024
Ls&s Preschool	TX	\$310,898	President	\$54,724	\$53,313	2025
Comunidad Child Care Center	TX	\$249,313	Director	\$46,900	\$48,285	2023
Stratford Area Youth Care Agency	TX	\$237,606	Youth Care Center Director	\$15,192	\$15,192	2024
Kiddie Kare Day Care Center In	TX	\$237,239	Vice President	\$25,200	\$25,944	2023
John G Jones Learning Center	TX	\$228,495	Center Director	\$32,400	\$33,357	2023
Little Disciples Early Learning	TX	\$338,909	Director	\$86,978	\$84,736	2025
Neighborhood Kidz Club	TX	\$346,964	Executive Director	\$59,520	\$61,278	2023
Greenacres Child Care Center	TX	\$210,721	President	\$34,563	\$34,563	2024
Little Precious Steps	TX	\$355,931	Executive Dir.	\$60,428	\$60,428	2024
Cornerstone Association Of Ministers And Educators Inc	TX	\$202,695	Vice President	\$12,000	\$12,000	2024
Sharon Studer Inc	TX	\$378,476	Executive Direc	\$54,033	\$54,033	2024
Great Beginnings Preschool & Child	TX	\$390,852	Executive Director	\$31,200	\$31,200	2024
Abc 123 Human Resources Inc	TX	\$392,115	President	\$21,946	\$21,946	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Rise Child Development Center Inc	TX	\$409,298	Ceo	\$93,345	\$96,102	2023
Greenville Avenue Child Development Center	TX	\$409,616	Daycare Director	\$42,920	\$44,188	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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 \$4,800–\$96,102; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$280,348); for reference, expenses \$283,207 and assets \$-51,943.

ROLE MATCH Wanda Poole, 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.**

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	42nd
Total compensation (D + F), as reported (no adjustments)	42nd
Reportable pay only (column D), adjusted	42nd
All sources (D + E + F), adjusted	42nd

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 (Wanda Poole) 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) + TX + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$31,727 is reasonable (approximately the 42nd 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.