

# Wright Stuff Community Foundation

Executive Director / CEO

EIN 841452620  
 CO · NTEE P33  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Melissa Merrill, Executive Director / CEO** (\$22,909) against **every comparable organization** that fit the selection criteria — **250** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Melissa Merrill — reported title “PRIME TIME D”, 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 (P33).
BUDGET	Total revenue between \$185,215 and \$414,661 — 0.67x to 1.50x the subject's \$276,441 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

**250** organizations qualified on sector, size, and geography → **250** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$11,895	\$29,809	\$45,078	\$59,102	\$72,622	\$22,909
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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 CO 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
<a href="#">Church Women United-child Care Cent</a>	TX	\$276,693	President	\$4,800	<b>\$4,863</b>	2024
<a href="#">Falls Village Daycare Center Inc</a>	CT	\$275,766	Executive Director	\$54,210	<b>\$53,008</b>	2023
<a href="#">First United Methodist Child Care</a>	IA	\$279,143	Director	\$39,520	<b>\$43,833</b>	2024
<a href="#">Chinese Methodist Center Corporation</a>	NY	\$280,080	Executive Director	\$32,525	<b>\$29,772</b>	2024
<a href="#">Blue Ridge Developmental Day</a>	NC	\$272,789	Chair Person	\$34,160	<b>\$35,754</b>	2024
<a href="#">Kids World Of New Orleans</a>	LA	\$280,109	Vice President	\$32,463	<b>\$36,210</b>	2024
<a href="#">Bethel Childrens Day Care Center</a>	TX	\$280,348	Director	\$31,727	<b>\$32,149</b>	2024
<a href="#">Funny Farm Early Learning Center Inc</a>	OR	\$272,466	President	\$90,025	<b>\$84,686</b>	2024
<a href="#">The Learning Ladder Child Care Ministry Inc</a>	IN	\$269,827	President/director	\$64,500	<b>\$68,901</b>	2024
<a href="#">Lander County Kids Club</a>	NV	\$269,701	Daycare Director	\$31,451	<b>\$32,878</b>	2023
<a href="#">Kids Club Child Care Center Inc</a>	MT	\$269,457	Director	\$36,528	<b>\$41,064</b>	2023
<a href="#">Nunakins</a>	AK	\$268,844	Executive Di	\$10,350	<b>\$10,023</b>	2024
<a href="#">Elma Early Childhood Center Inc</a>	IA	\$268,528	Executive Director	\$51,986	<b>\$57,660</b>	2024
<a href="#">Immanuel Lutheran Church Child Care</a>	ND	\$286,062	Center Director	\$35,258	<b>\$40,352</b>	2023
<a href="#">Gray County Latchkey Inc</a>	TX	\$265,887	Exec Directo	\$30,471	<b>\$31,788</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Mba Mi Mundo Daycare</a>	TX	\$265,715	Director	\$12,169	<b>\$12,331</b>	2024
<a href="#">Storytime Childcare Center</a>	IA	\$287,184	Executive Director	\$75,500	<b>\$83,740</b>	2024
<a href="#">Bancroft Daycare Inc</a>	IA	\$287,227	Treasurer	\$5,056	<b>\$5,608</b>	2024
<a href="#">Heppner Day Care Inc</a>	OR	\$287,357	Executive Dir.	\$69,800	<b>\$65,660</b>	2024
<a href="#">Debs Daycare Nfp</a>	IL	\$264,793	Owner	\$48,000	<b>\$47,802</b>	2024
<a href="#">It Takes A Village Inc</a>	NJ	\$288,918	Trustee	\$38,189	<b>\$35,559</b>	2023
<a href="#">St Paul Gillespie-selden Rural</a>	GA	\$289,177	Executive Di	\$36,690	<b>\$37,369</b>	2024
<a href="#">East Grand Community Services</a>	MO	\$289,731	Executive Di	\$31,498	<b>\$34,792</b>	2023
<a href="#">Gsuc Child Development And Learning</a>	NY	\$289,841	Center Director	\$18,269	<b>\$17,216</b>	2023
<a href="#">Dallas Center-grimes Before &amp; After Scho</a>	IA	\$262,473	President	\$46,816	<b>\$53,459</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 250 organizations. Compensation range \$209–\$387,359; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$276,441); for reference, expenses \$379,382 and assets \$111,420.

**ROLE MATCH** Melissa Merrill, reported title "*PRIME TIME D*", 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	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	19 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	20 <sup>th</sup>
Reportable pay only (column D), adjusted	20 <sup>th</sup>
All sources (D + E + F), adjusted	18 <sup>th</sup>

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 (Melissa Merrill) 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 250 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,909 is reasonable (approximately the 19<sup>th</sup> 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.