

Child's Play Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Debbie Rushworth, Executive Director / CEO** (\$48,043) against **every comparable organization** that fit the selection criteria — **194** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

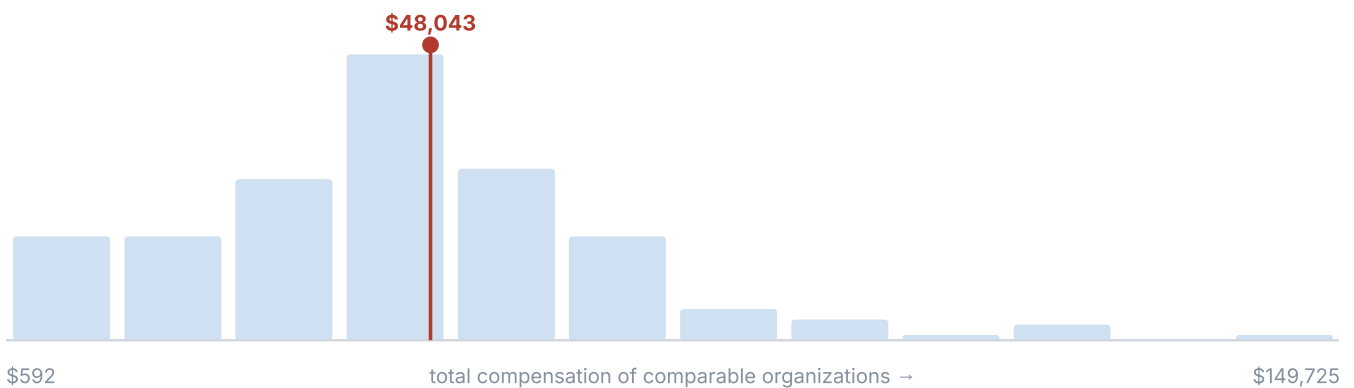
Benchmarked executive: Debbie Rushworth — reported title "TODDLER/NURSERY", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B210).
BUDGET	Total revenue between \$151,340 and \$338,821 — 0.67x to 1.50x the subject's \$225,881 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

194 organizations qualified on sector, size, and geography → **194** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,650	\$31,164	\$44,289	\$57,862	\$70,590	\$48,043
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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 RI 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
Highlands Pre Schools Assoc	WA	\$226,241	Administrator And Treasurer	\$58,945	\$56,663	2023
International Education And	CA	\$225,492	Director	\$25,668	\$23,797	2023
Spring Knolls Cooperative Nursery School	MD	\$226,329	Executive Dir.	\$47,410	\$47,590	2023
Community Partnership For Children	NM	\$226,587	Executive Director	\$86,999	\$100,468	2023
The Learning Tree Nursery Inc	NY	\$224,210	Co Director	\$5,460	\$5,013	2025
Elizabeth Seton Montessori School	PA	\$227,851	President	\$75,932	\$78,969	2024
Silver Spring Nursery School Inc	MD	\$228,188	Executive Director Till 630	\$34,802	\$34,934	2023
Eliot Chapel Nursery School	MO	\$222,114	Exec Directo	\$50,009	\$55,239	2024
Easter Preschool	MN	\$221,830	Program Director	\$49,885	\$50,081	2025
La Escuelita	NC	\$230,144	Founding Director	\$11,500	\$12,392	2024
Crayon Corner Learning Center Inc	IA	\$230,274	Director	\$44,009	\$48,959	2025
Scuola Italiana Di Portland	OR	\$221,028	Board Member	\$2,592	\$2,510	2024
Plymouth Nursery School	IA	\$230,926	Director	\$35,910	\$41,005	2024
Izabel Inc	IL	\$220,388	President	\$23,190	\$23,776	2024
Hope Ridge Preschool Inc	OH	\$220,348	Director	\$19,629	\$21,123	2025
Intown Playgroup Inc	DC	\$233,068	Director Of The Playgroup	\$38,333	\$35,081	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Philomath Montessori School	OR	\$233,069	Executive Director	\$70,098	\$66,139	2025
Ashcreek Parent Cooperative Playschool	OR	\$217,973	Teacher	\$43,926	\$42,542	2024
Promiseland Preschool Inc	AZ	\$217,865	President	\$60,800	\$60,980	2024
Miss Kates Pre K Inc	FL	\$217,749	Managing Director	\$41,600	\$41,960	2023
Whitefish United Methodist Childrens Ce	MT	\$217,376	Executive Dir.	\$50,529	\$56,803	2024
Arizona Head Start Association	AZ	\$216,750	Executive Director	\$80,692	\$83,322	2023
The Neighborhood Playschool	CO	\$215,847	Officer	\$55,000	\$53,582	2025
The Episcopal Preschool Inc	IL	\$236,912	Director	\$58,500	\$58,433	2025
Agape Educational Center Inc	CA	\$236,971	Cfo	\$65,860	\$59,309	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to RI 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 RI 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 194 organizations. Compensation range \$592–\$149,725; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$225,881); for reference, expenses \$241,864 and assets \$238,157.

ROLE MATCH Debbie Rushworth, reported title "*TODDLER/NURSERY*", 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	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	60 th
Total compensation (D + F), as reported (no adjustments)	63 rd
Reportable pay only (column D), adjusted	61 st
All sources (D + E + F), adjusted	59 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 (Debbie Rushworth) 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 194 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,043 is reasonable (approximately the 60th 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.