

# Archer Cooperative Nursery School Inc

Executive Director / CEO

EIN 223269316  
 NJ · NTEE P33Z  
 FY ending 2025-07-31  
 June 10, 2026

This analysis benchmarks the total compensation of **Katherine Mcnaught, Executive Director / CEO** (\$50,345) against **every comparable organization** that fit the selection criteria — **354** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Katherine Mcnaught — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P33Z).
BUDGET	Total revenue between \$292,754 and \$655,420 — 0.67x to 1.50x the subject's \$436,947 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

**354** organizations qualified on sector, size, and geography → **354** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$22,161	\$46,880	\$61,968	\$77,638	\$97,370	\$50,345
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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 NJ 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="#">Aspire Inc</a>	NJ	\$436,487	Director	\$173,725	<b>\$178,321</b>	2024
<a href="#">Garden Gate Child Development</a>	MA	\$433,968	President & Co-director	\$70,210	<b>\$72,534</b>	2024
<a href="#">Garden Grove 1st Preschool Inc</a>	CA	\$433,887	President	\$38,400	<b>\$39,247</b>	2023
<a href="#">Aunt Faye Early Learning Academy</a>	TX	\$440,385	Ceo	\$30,333	<b>\$33,984</b>	2025
<a href="#">Greater St Paul Day Care And</a>	FL	\$441,522	Executive Di	\$79,000	<b>\$85,321</b>	2024
<a href="#">Readiness Center Inc</a>	MI	\$432,212	Executive Director	\$64,000	<b>\$75,944</b>	2024
<a href="#">Irvington Childrens Center Inc</a>	NY	\$441,888	Executive Dir.	\$80,550	<b>\$83,680</b>	2024
<a href="#">Bright Beginnings Childrens Center</a>	MA	\$442,551	President	\$50,300	<b>\$51,965</b>	2024
<a href="#">Early Childhood Center Inc</a>	MD	\$430,955	Vice President	\$2,256	<b>\$2,362</b>	2025
<a href="#">Petersburg Children's Center Inc</a>	AK	\$443,267	Executive Director & Treasurer	\$40,328	<b>\$44,326</b>	2024
<a href="#">Little Treasures Preschool Inc</a>	CO	\$430,089	Executive Dir.	\$69,427	<b>\$74,562</b>	2025
<a href="#">Small Steps Inc</a>	TN	\$429,647	Executive Dir.	\$84,145	<b>\$101,684</b>	2024
<a href="#">World Harvest Ministries Inc</a>	IN	\$429,431	President	\$15,880	<b>\$19,822</b>	2023
<a href="#">Winn Area Activity Center</a>	MI	\$444,617	President	\$250	<b>\$297</b>	2024
<a href="#">Saving All Children</a>	CA	\$444,706	Executive Dir.	\$47,400	<b>\$47,055</b>	2024
<a href="#">Sunnyside Daycare</a>	IL	\$445,477	President	\$85,100	<b>\$96,184</b>	2024
<a href="#">Apple Valley School</a>	WY	\$428,183	Executive Di	\$58,417	<b>\$71,916</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Learn N Move</a>	ND	\$448,030	Center Director (Jan-july)	\$24,203	<b>\$31,437</b>	2023
<a href="#">Willa Road Childrens Center</a>	DE	\$425,561	Director	\$59,350	<b>\$68,784</b>	2023
<a href="#">Hilltop Child Care Center Inc</a>	MD	\$425,376	Executive Director	\$85,688	<b>\$92,099</b>	2024
<a href="#">Norma Gist Peoples' Free Child Development Program Inc</a>	CA	\$424,900	Executive Director	\$34,405	<b>\$34,155</b>	2024
<a href="#">Miss Tinas Preeschool Inc</a>	AR	\$449,326	President	\$38,540	<b>\$49,804</b>	2024
<a href="#">Sunny Bunch Christian Childcare Center Inc</a>	MI	\$449,651	Chairman Of The Board	\$48,880	<b>\$59,716</b>	2023
<a href="#">Academy Of Learning Inc</a>	AR	\$424,091	Director	\$21,950	<b>\$28,366</b>	2024
<a href="#">Bright Beginnings Learning Center</a>	SD	\$423,878	Manager	\$34,413	<b>\$43,664</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NJ cost of living and 2025 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 NJ 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	354 organizations. Compensation range \$297–\$439,630; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$436,947); for reference, expenses \$406,618 and assets \$390,696.
ROLE MATCH	Katherine Mcnaught, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 14 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	30 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	46 <sup>th</sup>
Reportable pay only (column D), adjusted	31 <sup>st</sup>
All sources (D + E + F), adjusted	29 <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 (Katherine Mcnaught) 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 10, 2026, comparing compensation against 354 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,345 is reasonable (approximately the 30<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 10, 2026.