

# Pumpkin Patch Preschool Inc

Executive Director / CEO

EIN 251832703  
 PA · NTEE B20  
 FY ending 2025-05-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Mrs Justine Roberts, Executive Director / CEO** (\$64,440) against **every comparable organization** that fit the selection criteria — **121** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82<sup>nd</sup>** percentile of comparable organizations within the typical range

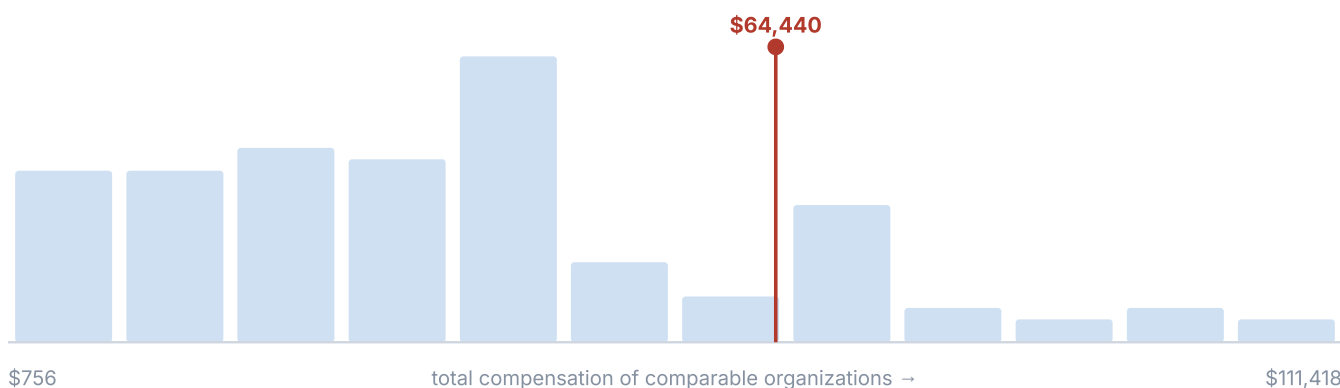
**Benchmarked executive:** Mrs Justine Roberts — reported title "PRES./TREAS.", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

- SECTOR Organizations sharing the subject's NTEE classification (B20).
- BUDGET Total revenue between \$137,738 and \$308,370 — 0.67x to 1.50x the subject's \$205,580 (the band tightens as size grows).
- GEOGRAPHY Same NTEE sector (B20), nationwide + budget 0.67–1.5x revenue.

**121** organizations qualified on sector, size, and geography → **121** within the band form the benchmarked peer set.

## Distribution of comparable compensation



<b>\$7,252</b>	<b>\$19,238</b>	<b>\$34,636</b>	<b>\$50,311</b>	<b>\$71,273</b>	<b>\$64,440</b>
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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 PA 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="#">Machon Schneerson Chabad</a>	PA	\$205,676	President	\$15,550	<b>\$15,961</b>	2024
<a href="#">St Andrews Academy</a>	CA	\$206,194	President	\$21,024	<b>\$19,238</b>	2023
<a href="#">Anastasis Academy</a>	CO	\$204,546	Executive Di	\$38,646	<b>\$38,143</b>	2024
<a href="#">Millennium Leadership Christian Academy Inc</a>	FL	\$204,543	Director	\$46,450	<b>\$44,915</b>	2024
<a href="#">The Little Montessori School</a>	TX	\$206,702	Director	\$38,305	<b>\$39,439</b>	2024
<a href="#">John Paul Ii Polish Supplementary School Of Maspeth Inc</a>	NY	\$202,679	President	\$6,765	<b>\$6,292</b>	2024
<a href="#">Machias Valley Christian School</a>	ME	\$209,003	Co-chair	\$2,328	<b>\$2,338</b>	2025
<a href="#">Rhema Corporation Inc</a>	NC	\$209,118	President	\$37,800	<b>\$40,202</b>	2024
<a href="#">Masters Christian School</a>	WA	\$201,153	Executive Director	\$32,971	<b>\$30,384</b>	2024
<a href="#">Beginning Education And Readiness School</a>	OH	\$199,351	Executive Director	\$60,760	<b>\$66,241</b>	2024
<a href="#">Parents For Public Schools</a>	MS	\$198,818	Executive Di	\$30,000	<b>\$34,392</b>	2024
<a href="#">Scholaris Academy Inc</a>	TX	\$212,934	President	\$19,878	<b>\$21,072</b>	2023
<a href="#">Academy Christian School Inc</a>	SC	\$198,225	President	\$38,566	<b>\$42,636</b>	2023
<a href="#">Trace Academy Inc</a>	FL	\$198,199	Head Of Scho	\$58,417	<b>\$58,155</b>	2023
<a href="#">St Jude School</a>	CA	\$197,855	Secretary	\$40,000	<b>\$34,636</b>	2025
<a href="#">Arete Enrichment Academy Inc</a>	GA	\$213,492	Officer - Executive Director	\$17,786	<b>\$18,408</b>	2024
<a href="#">Christian Education League Inc</a>	ME	\$213,726	President	\$3,819	<b>\$4,053</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Orcas Montessori School</a>	WA	\$197,361	Vice President	\$45,266	<b>\$42,947</b>	2023
<a href="#">Heritage Christian Academy</a>	TN	\$195,767	President	\$15,000	<b>\$16,229</b>	2024
<a href="#">Kids' World School Inc</a>	CA	\$215,455	President/pr	\$49,440	<b>\$45,241</b>	2023
<a href="#">Summit Christian School</a>	CO	\$216,159	Head Of School	\$110,000	<b>\$105,769</b>	2025
<a href="#">Tergar Schools Inc</a>	VT	\$216,281	Executive Director	\$20,708	<b>\$21,454</b>	2024
<a href="#">Relay Childrens Center Inc</a>	MD	\$219,030	Program Director	\$43,960	<b>\$42,303</b>	2024
<a href="#">Carden Educational Foundation</a>	FL	\$191,520	President & Treasurer	\$97,195	<b>\$96,759</b>	2023
<a href="#">Noggin Educational Foundation</a>	TX	\$221,391	President	\$50,000	<b>\$51,481</b>	2024

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

## Sample, role match & sensitivity

PEER COUNT	121 organizations. Compensation range \$756–\$111,418; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$205,580); for reference, expenses \$218,671 and assets \$105,296.
ROLE MATCH	Mrs Justine Roberts, reported title <i>"PRES./TREAS."</i> , benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	82 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	85 <sup>th</sup>
Reportable pay only (column D), adjusted	84 <sup>th</sup>
All sources (D + E + F), adjusted	80 <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 (Mrs Justine Roberts) 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 121 similarly situated organizations (Same NTEE sector (B20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$64,440 is reasonable (approximately the 82<sup>nd</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.