

Northwest Child Development Centers

Executive Director / CEO

EIN 560994730
 NC · NTEE P33Z
 FY ending 2023-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **April Broadway, Executive Director / CEO** (\$92,661) against **every comparable organization** that fit the selection criteria — **363** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **95th** percentile of comparable organizations above the 90th percentile — board review recommended

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

How comparable organizations were selected

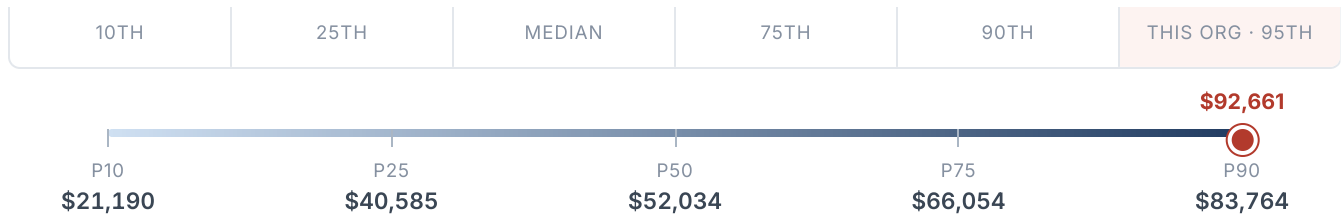
SECTOR	Organizations sharing the subject's NTEE classification (P33Z).
BUDGET	Total revenue between \$323,649 and \$724,588 — 0.67x to 1.50x the subject's \$483,059 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

363 organizations qualified on sector, size, and geography → **363** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,190	\$40,585	\$52,034	\$66,054	\$83,764	\$92,661
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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 NC 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
Children Country & Lives Ccl	CA	\$482,987	Member	\$15,600	\$12,337	2025
Johnson County Learning Center Inc	IN	\$484,508	Executive Di	\$52,000	\$51,549	2024
Binghampton Community Christian Life Center	TN	\$485,688	Day Care Director	\$39,452	\$38,983	2024
Central Child Care Of Wv	WV	\$486,079	Director	\$44,174	\$44,962	2024
Kids Corral Inc	IA	\$477,688	Daycare Director	\$55,068	\$56,680	2024
Longview Child Development Center	TX	\$477,362	Executive Di	\$56,387	\$53,022	2024
Lake Bowen Child Development Center	SC	\$489,660	Director	\$41,345	\$40,547	2024
Twin Bridge Playschool Inc	NY	\$476,436	President	\$25,750	\$21,873	2024
Wisdomworks	CA	\$490,269	Ceo	\$63,840	\$50,485	2025
El Kinder Bilingual Academy Inc	TX	\$475,678	Ass Director	\$47,970	\$45,108	2024
Children's Academy For Education	TN	\$490,869	Ceo	\$9,843	\$9,726	2024
Woods Hole Day Care Cooperative Inc	MA	\$475,050	Registrar	\$33,352	\$27,447	2025
Cedar County Coordinated Child Care	IA	\$493,998	Director	\$65,403	\$65,583	2025
Bright Eyes Quality Child Care Inc	FL	\$494,858	President, Ceo	\$96,900	\$88,099	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Saugerties Early Childhood Learning	NY	\$494,960	President	\$15,860	\$13,472	2024
Trinity Child Development Center	TX	\$495,386	Executive Director	\$59,500	\$57,602	2023
Corridor Christian Early Learning Center	IA	\$495,397	Executive Dir.	\$57,000	\$60,402	2023
Fairmount Christian Child Care	VA	\$470,308	Child Care Director	\$63,670	\$59,497	2023
Community Childrens Center	CT	\$497,579	Executive Director	\$20,713	\$17,786	2025
Amerikids Christian Center	MO	\$467,435	Assistant Director	\$69,750	\$67,657	2025
Jars Of Clay Childrens Center Inc	KS	\$467,005	Program Director	\$48,000	\$48,747	2024
Kiddie Korner Child Development	PA	\$464,569	Executive Director	\$67,654	\$63,421	2024
New Sharon Community Child Care Center	IA	\$464,511	Exec Director	\$51,704	\$53,218	2024
Rockford Day Nursery	IL	\$464,385	Executive Director (Thru May 2023)	\$61,685	\$58,691	2023
Cameron Road Daycare Inc	WI	\$463,965	President	\$51,734	\$50,790	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 **363** organizations. Compensation range \$243–\$359,473; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$483,059); for reference, expenses \$533,467 and assets \$2,354,553.
ROLE MATCH	April Broadway, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	20 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	95 th
Total compensation (D + F), as reported (no adjustments)	91 st
Reportable pay only (column D), adjusted	96 th
All sources (D + E + F), adjusted	94 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 (April Broadway) 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 363 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$92,661 is reasonable (approximately the 95th 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.