

# Asbury Preschool

Executive Director / CEO

EIN 561370530

NC · NTEE B21Z

FY ending 2025-08-31

June 9, 2026

This analysis benchmarks the total compensation of **Judith Harvin, Executive Director / CEO** (\$18,400) against **every comparable organization** that fit the selection criteria — **301** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **11<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

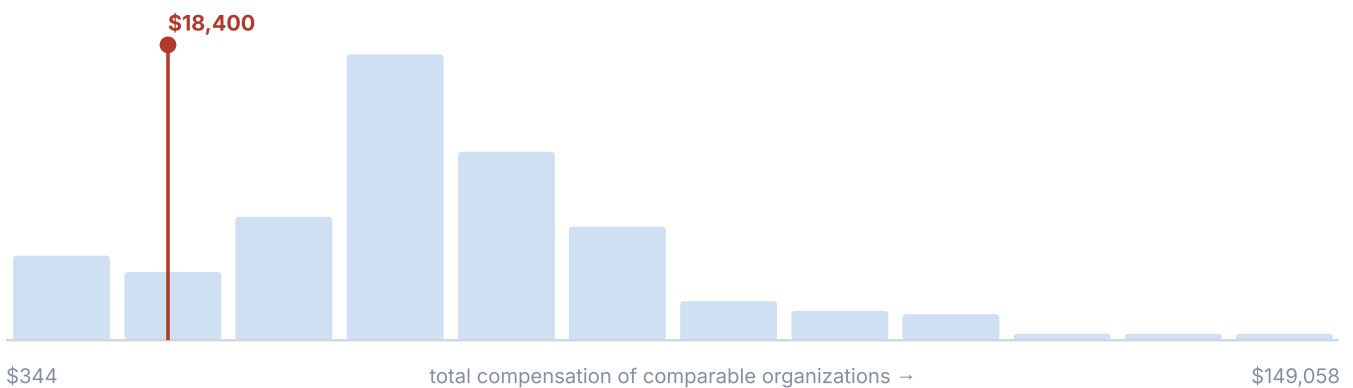
**Benchmarked executive:** Judith Harvin — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21Z).
BUDGET	Total revenue between \$243,515 and \$545,184 — 0.67x to 1.50x the subject's \$363,456 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

**301** organizations qualified on sector, size, and geography → **301** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$16,911	\$34,629	\$47,175	\$61,272	\$77,909	\$18,400
----------	----------	----------	----------	----------	----------



## ● 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
<a href="#">Centro De Educacion Integral Soles Del Jardin Inc</a>	PR	\$363,804	Director	\$2,400	<b>\$2,400</b>	2025
<a href="#">Tauxemont Cooperative Preschool Inc</a>	VA	\$365,352	Director/teacher	\$61,933	<b>\$61,159</b>	2023
<a href="#">Childrens Center Inc</a>	CT	\$365,688	President, Director	\$61,669	<b>\$57,441</b>	2024
<a href="#">Glenridge Nursery School</a>	CA	\$361,159	Program Dir	\$149,326	<b>\$128,094</b>	2024
<a href="#">Christ Our Savior Academy Inc</a>	TN	\$366,200	Director	\$63,430	<b>\$68,190</b>	2023
<a href="#">Fuzzy Bear Ministry Preschool &amp; Day</a>	IN	\$360,690	Office Manag	\$30,671	<b>\$33,080</b>	2023
<a href="#">Mia Bella Child Discovery Center Inc</a>	FL	\$360,462	Director And President	\$27,346	<b>\$25,521</b>	2024
<a href="#">The Childrens Institute At Jericho Inc</a>	VT	\$366,602	Director	\$67,332	<b>\$67,324</b>	2024
<a href="#">Montessori In The Woods Inc</a>	PA	\$359,904	Executive Director	\$50,000	<b>\$50,996</b>	2023
<a href="#">Mckeen Street Learning Center</a>	ME	\$359,407	President/director	\$78,321	<b>\$77,909</b>	2024
<a href="#">Mendon Community Nursery School</a>	NY	\$367,557	Executive Direc	\$23,939	<b>\$20,936</b>	2025
<a href="#">4corners Community Nursery Inc</a>	MD	\$367,697	Executive Director	\$39,980	<b>\$37,131</b>	2024
<a href="#">Chico Oaks Preschool</a>	CA	\$368,209	Treasurer	\$7,200	<b>\$6,177</b>	2024
<a href="#">Florida Head Start Association</a>	FL	\$368,376	Executive Director	\$119,411	<b>\$111,438</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Haytown Road Nursery School</a>	NJ	\$358,488	School Director	\$47,016	<b>\$42,933</b>	2023
<a href="#">Live Oak Preschool</a>	CA	\$358,451	Executive Dir.	\$75,665	<b>\$63,233</b>	2025
<a href="#">Penfield Village Nursery School Inc</a>	NY	\$368,547	Education Director	\$44,520	<b>\$38,934</b>	2025
<a href="#">Spring Hill Center</a>	NH	\$357,304	Program Director	\$49,527	<b>\$45,430</b>	2024
<a href="#">Hampshire Nursery School Inc</a>	NH	\$370,668	Assistant Director	\$48,257	<b>\$43,124</b>	2025
<a href="#">Bee Loved Preschool A Preschool Of Bcumc</a>	TX	\$355,942	Bee Loved Director	\$53,125	<b>\$51,431</b>	2025
<a href="#">Green Bay Montessori Childrens World</a>	WI	\$372,013	Treasurer	\$58,000	<b>\$60,174</b>	2024
<a href="#">Colebrook Community Child Care</a>	NH	\$354,795	Executive Director	\$60,702	<b>\$55,681</b>	2024
<a href="#">Early Foundations Inc</a>	PA	\$354,551	President	\$15,261	<b>\$15,565</b>	2023
<a href="#">Touch Heart Center For Development Inc</a>	VA	\$354,268	Director	\$21,500	<b>\$20,623</b>	2024
<a href="#">The Way Enterprises Inc</a>	CA	\$354,246	Ceo	\$46,000	<b>\$38,442</b>	2025

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

## ■ Sample, role match & sensitivity

PEER COUNT **301** organizations. Compensation range \$344–\$149,058; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$363,456); for reference, expenses \$342,687 and assets \$94,731.
ROLE MATCH	Judith Harvin, reported title " <i>DIRECTOR</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	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	11 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	11 <sup>th</sup>
Reportable pay only (column D), adjusted	11 <sup>th</sup>
All sources (D + E + F), adjusted	11 <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 (Judith Harvin) 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 301 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,400 is reasonable (approximately the 11<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.