

# Lauderhill Community Child Care Cen

Executive Director / CEO

EIN 843461920

FL · NTEE B21

FY ending 2021-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Ervin Hudson, Executive Director / CEO** (\$18,900) against **every comparable organization** that fit the selection criteria — **257** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **14<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

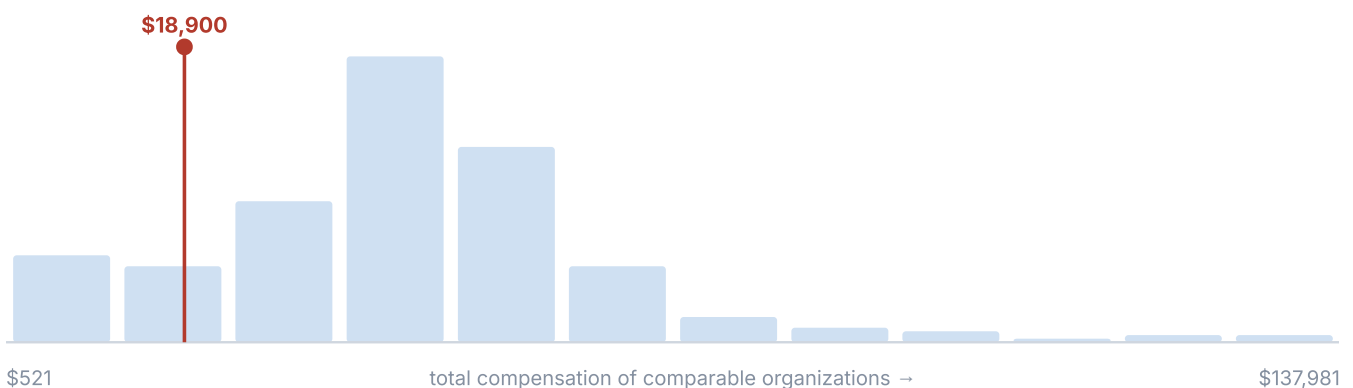
**Benchmarked executive:** Ervin Hudson — reported title “DirectorTreasurer”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$186,198 and \$416,862 — 0.67x to 1.50x the subject's \$277,908 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

**257** organizations qualified on sector, size, and geography → **257** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,367	\$30,047	\$40,284	\$52,297	\$64,439	\$18,900
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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 FL 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="#">Arkansas Head Start Association Inc</a>	AR	\$277,364	Collaboration Director	\$82,063	<b>\$87,331</b>	2023
<a href="#">Trojan Learning Center Inc</a>	SD	\$277,172	Business Director	\$26,336	<b>\$27,517</b>	2023
<a href="#">Children's Center Of North Harford Inc</a>	MD	\$279,270	Executive Director	\$59,941	<b>\$51,533</b>	2024
<a href="#">Still Water Montessori School Inc</a>	SC	\$275,930	President	\$36,200	<b>\$34,729</b>	2024
<a href="#">Whitefish Community School</a>	MT	\$280,200	Executive Di	\$56,336	<b>\$54,404</b>	2025
<a href="#">Baby Bees Childcare Center Inc</a>	OR	\$280,249	Director	\$7,000	<b>\$5,978</b>	2024
<a href="#">College Heights Kindergarten Inc</a>	NM	\$281,245	President	\$21,154	<b>\$20,923</b>	2024
<a href="#">Big-little School</a>	OR	\$281,462	Executive Director	\$39,007	<b>\$33,311</b>	2024
<a href="#">Whittier Wildflowers Preschool Inc</a>	MN	\$281,488	Board, Presc	\$59,622	<b>\$54,176</b>	2024
<a href="#">Westville Community Nursery School Inc</a>	CT	\$274,120	Director	\$63,895	<b>\$56,718</b>	2023
<a href="#">The Preschool On The Green Inc</a>	NH	\$273,762	Executive Di	\$59,189	<b>\$48,962</b>	2025
<a href="#">Marshall First Step Academy</a>	IL	\$282,176	Executive Director	\$16,146	<b>\$15,028</b>	2023
<a href="#">Family Preschool Inc</a>	NC	\$282,519	Director	\$25,946	<b>\$25,381</b>	2023
<a href="#">Rockville Presbyterian Cooperative Nursery School</a>	MD	\$282,742	Program Director	\$28,000	<b>\$23,452</b>	2025
<a href="#">Circle School</a>	NY	\$283,012	Executive Director	\$51,829	<b>\$44,341</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Tinton Falls Cooperative Preschool</a>	NJ	\$272,353	President, Director, Head	\$52,657	<b>\$43,233</b>	2024
<a href="#">Wee Care Children's Enrichment</a>	NC	\$284,275	Executive Director	\$54,562	<b>\$50,507</b>	2025
<a href="#">Creative Preschool Inc</a>	OH	\$271,452	Tepe	\$40,885	<b>\$39,822</b>	2024
<a href="#">Kingdom Kids Christian Academy42693</a>	MI	\$284,873	Director	\$42,844	<b>\$43,584</b>	2022
<a href="#">Boyds Organization For Youth Development Services Inc</a>	MD	\$269,960	Director	\$61,700	<b>\$53,046</b>	2024
<a href="#">Bright Spot Child Care Inc</a>	PA	\$269,958	Director	\$44,170	<b>\$40,506</b>	2024
<a href="#">Oregon Preschool Inc</a>	WI	\$286,714	Co-director/teacher	\$60,811	<b>\$58,402</b>	2024
<a href="#">Little Friends Preschool</a>	WA	\$268,967	President	\$67,221	<b>\$55,344</b>	2024
<a href="#">Spring Hill School Inc</a>	VT	\$287,189	Program Director	\$60,499	<b>\$57,651</b>	2023
<a href="#">Shelburne Nursery School</a>	VT	\$268,432	Executive Dir.	\$38,335	<b>\$34,568</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL cost of living and 2021 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 FL 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** 257 organizations. Compensation range \$521–\$137,981; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$277,908); for reference, expenses \$276,989 and assets \$711,695.

ROLE MATCH	Ervin Hudson, reported title " <i>DirectorTreasurer</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	11 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	14 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	13 <sup>th</sup>
Reportable pay only (column D), adjusted	15 <sup>th</sup>
All sources (D + E + F), adjusted	14 <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 (Ervin Hudson) 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 257 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,900 is reasonable (approximately the 14<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.