

Apple Tree Center Inc

Executive Director / CEO

EIN **843889173**
 IN · NTEE P33
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Debbie Norris, Executive Director / CEO** (\$45,904) against **every comparable organization** that fit the selection criteria — **333** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **44th** percentile of comparable organizations within the typical range

Benchmarked executive: Debbie Norris — reported title “KEY EMPLOYEE”, 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 (P33).
BUDGET	Total revenue between \$277,652 and \$621,610 — 0.67x to 1.50x the subject's \$414,407 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

333 organizations qualified on sector, size, and geography → **333** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$16,188	\$34,575	\$49,023	\$60,844	\$76,841	\$45,904
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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 IN 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
Faith Hope & Love School	CA	\$414,917	Director	\$45,000	\$34,867	2025
Kings Academy Child Enrichment Center Inc	VA	\$413,812	Director	\$30,037	\$26,712	2024
Court Appointed Special Advocate	OH	\$413,551	Executive Di	\$78,172	\$76,260	2024
Mountain Sprouts Children's Community	WA	\$413,422	Executive Director	\$65,201	\$53,766	2024
West Kemper Kiddie Kollege Inc	MS	\$415,430	Director	\$81,977	\$86,578	2023
Capacidad	MA	\$412,875	Executive Director	\$71,640	\$57,766	2025
A Child's Delight Too Inc	MN	\$412,253	Executive Di	\$36,900	\$34,575	2023
Mount Pleasant Community Childcare	IA	\$416,681	Executive Di	\$40,000	\$40,340	2024
The Discovery Place	MO	\$418,314	Executive Di	\$72,477	\$72,793	2023
Butte Valley Montessori	CA	\$410,323	Controller	\$66,387	\$51,439	2025
Wonder World Preschool Inc	MN	\$418,651	Treasurer	\$3,015	\$2,825	2023
Northwest Youth Power Elc Site 3 Inc	GA	\$410,139	Executive Director	\$59,819	\$57,035	2023
Faith Academy Inc	NC	\$409,942	Ceo / President	\$62,400	\$59,386	2024
Greensboro Community Childcare Cent	VT	\$419,118	Executive Di	\$61,303	\$58,511	2023
Greenville Avenue Child Development Center	TX	\$409,616	Daycare Director	\$42,920	\$40,712	2023
Kangaroos Pouch Child Care &	MS	\$419,222	President	\$57,500	\$60,727	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Rise Child Development Center Inc	TX	\$409,298	Ceo	\$93,345	\$88,543	2023
Phmc 1500	PA	\$408,656	Vp & Secretary	\$372,461	\$352,214	2023
Crosskids Child Development Center	AR	\$408,653	Assistant Di	\$5,000	\$5,329	2023
Bible Way Church Of Georgetown	SC	\$420,557	Director	\$52,000	\$51,442	2023
Mechanicsburg Learning Center	PA	\$407,373	Executive Di	\$15,163	\$14,339	2023
Caroline Asp Inc	NY	\$407,102	Director	\$69,304	\$57,682	2024
Tesoritos Daycare & Learning Center Inc	PR	\$406,231	President	\$33,348	\$33,348	2023
Davenport Child Care Inc	MA	\$406,019	Program Dire	\$55,199	\$47,036	2023
Bright Beginnings Learning Center	SD	\$423,878	Manager	\$34,413	\$34,982	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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 333 organizations. Compensation range \$238–\$352,214; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$414,407); for reference, expenses \$207,828 and assets \$269,079. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Debbie Norris, reported title "*KEY EMPLOYEE*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable 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	8 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	44 th
Total compensation (D + F), as reported (no adjustments)	38 th
Reportable pay only (column D), adjusted	44 th
All sources (D + E + F), adjusted	42 nd

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 (Debbie Norris) 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 333 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,904 is reasonable (approximately the 44th 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.