

West Kemper Kiddie Kollege Inc

Executive Director / CEO

EIN 640702154
 MS · NTEE P33Z
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Alma Brown, Executive Director / CEO** (\$81,977) against **every comparable organization** that fit the selection criteria — **334** 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: Alma Brown — 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 (P33Z).
BUDGET	Total revenue between \$278,338 and \$623,145 — 0.67x to 1.50x the subject's \$415,430 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P33), nationwide + budget 0.67–1.5x revenue.

334 organizations qualified on sector, size, and geography → **334** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,473	\$33,041	\$46,378	\$57,490	\$72,505	\$81,977
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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 MS 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	\$33,014	2025
Apple Tree Center Inc	IN	\$414,407	Key Employee	\$45,904	\$43,464	2023
Mount Pleasant Community Childcare	IA	\$416,681	Executive Di	\$40,000	\$38,196	2024
Kings Academy Child Enrichment Center Inc	VA	\$413,812	Director	\$30,037	\$25,293	2024
Court Appointed Special Advocate	OH	\$413,551	Executive Di	\$78,172	\$72,207	2024
Mountain Sprouts Children's Community	WA	\$413,422	Executive Director	\$65,201	\$50,909	2024
Capacidad	MA	\$412,875	Executive Director	\$71,640	\$54,696	2025
The Discovery Place	MO	\$418,314	Executive Di	\$72,477	\$68,924	2023
A Child's Delight Too Inc	MN	\$412,253	Executive Di	\$36,900	\$32,737	2023
Wonder World Preschool Inc	MN	\$418,651	Treasurer	\$3,015	\$2,675	2023
Greensboro Community Childcare Cent	VT	\$419,118	Executive Di	\$61,303	\$55,401	2023
Kangaroos Pouch Child Care &	MS	\$419,222	President	\$57,500	\$57,500	2023
Butte Valley Montessori	CA	\$410,323	Controller	\$66,387	\$48,705	2025
Bible Way Church Of Georgetown	SC	\$420,557	Director	\$52,000	\$48,708	2023
Northwest Youth Power Elc Site 3 Inc	GA	\$410,139	Executive Director	\$59,819	\$54,004	2023
Faith Academy Inc	NC	\$409,942	Ceo / President	\$62,400	\$56,230	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Greenville Avenue Child Development Center	TX	\$409,616	Daycare Director	\$42,920	\$38,549	2023
Rise Child Development Center Inc	TX	\$409,298	Ceo	\$93,345	\$83,838	2023
Phmc 1500	PA	\$408,656	Vp & Secretary	\$372,461	\$333,496	2023
Crosskids Child Development Center	AR	\$408,653	Assistant Di	\$5,000	\$5,046	2023
Mechanicsburg Learning Center	PA	\$407,373	Executive Di	\$15,163	\$13,577	2023
Caroline Asp Inc	NY	\$407,102	Director	\$69,304	\$54,616	2024
Bright Beginnings Learning Center	SD	\$423,878	Manager	\$34,413	\$33,122	2024
Academy Of Learning Inc	AR	\$424,091	Director	\$21,950	\$21,517	2024
Tesoritos Daycare & Learning Center Inc	PR	\$406,231	President	\$33,348	\$33,348	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MS 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 MS 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 334 organizations. Compensation range \$225–\$333,496; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$415,430); for reference, expenses \$344,597 and assets \$725,473.

ROLE MATCH Alma Brown, reported title "*DIRECTOR*", 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 9 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)	89 th
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 (Alma Brown) 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 334 similarly situated organizations (Same NTEE sector (P33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$81,977 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.