

Key West Preschool Co-operative Inc

Executive Director / CEO

EIN 650056669

FL · NTEE B21

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **O'brieka Allen, Executive Director / CEO** (\$49,193) against **every comparable organization** that fit the selection criteria — **271** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **54th** percentile of comparable organizations within the typical range

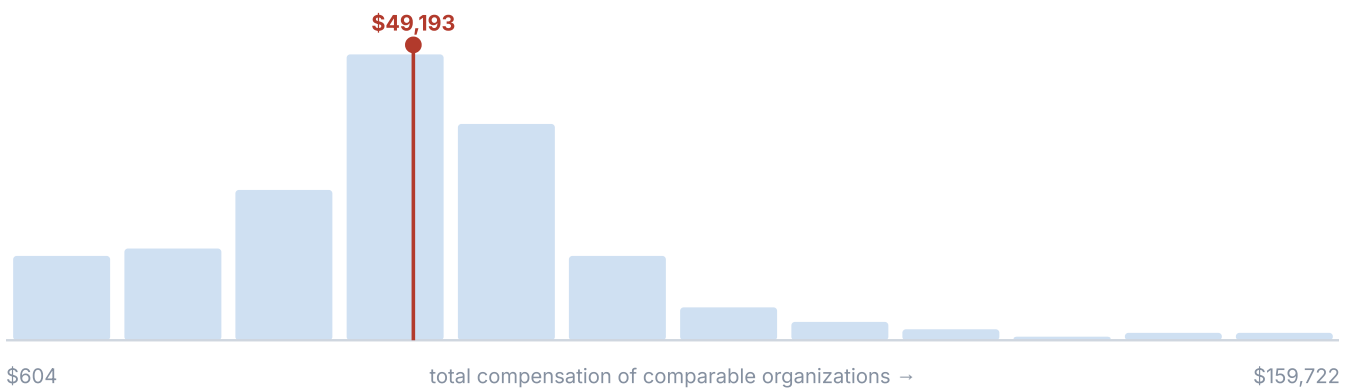
Benchmarked executive: O'brieka Allen — reported title "Director", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$197,507 and \$442,182 — 0.67x to 1.50x the subject's \$294,788 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

271 organizations qualified on sector, size, and geography → **271** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,625	\$34,770	\$46,885	\$61,538	\$75,830	\$49,193
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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
Escuela Comunitaria Del Bronxbronx	NY	\$295,088	Head Of School	\$158,880	\$152,826	2024
Quarry Hill School Inc	VT	\$294,066	Director	\$47,047	\$51,897	2023
Garden Nursery School Inc	MA	\$294,045	Director	\$77,142	\$75,971	2023
Greenbelt Nursery School Inc	MD	\$293,981	Teacherdirector	\$67,914	\$65,845	2025
Angel Hearts Childcare Ministry 2 Inc	IN	\$296,133	Director	\$16,500	\$19,069	2023
Roots Forest School Inc	ID	\$293,434	Director	\$18,019	\$20,404	2024
My First School	NY	\$293,033	Director	\$60,000	\$59,418	2023
Circle Time Child Development Center Inc	CA	\$291,893	Ceo/director	\$12,291	\$11,631	2023
Eastern Shore Montessori School	AL	\$291,553	Board Presid	\$2,000	\$2,368	2023
Dayton Montessori Society Inc	OH	\$291,552	Board Member	\$34,000	\$39,465	2023
Valley Preschool	MN	\$291,374	Director	\$57,402	\$58,820	2025
Attala Corporate Child Development Center Consortium	MS	\$291,028	Director, Administrator	\$43,766	\$50,550	2025
Growing Patch Childcare Learning	IN	\$290,741	President	\$46,523	\$52,225	2024
Aauw Nursery School	IL	\$298,990	Executive Director	\$41,874	\$43,822	2024
Maywood Cooperative Nursery School Inc	NJ	\$290,080	Treasurer Director	\$62,039	\$58,963	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Albuquerque Preschool Cooperative	NM	\$299,544	Executive Di	\$58,614	\$67,108	2024
Childrenz Center	IL	\$299,624	President	\$41,100	\$44,282	2023
Lithuanian Montessori Society Of America	IL	\$300,032	Director	\$62,000	\$66,800	2023
Natural Bridges	HI	\$288,879	President	\$127,200	\$118,102	2025
Centralia Marys House Ltd	IL	\$301,079	Director & President	\$560	\$604	2023
El Buen Pastor Early Childhood Development Center	TX	\$301,143	Executive Director	\$43,890	\$48,115	2023
Shining Mountains Montessori School	CO	\$301,669	Executive Di	\$6,288	\$6,608	2023
Peopleplace	ME	\$301,936	Executive Director	\$32,610	\$34,759	2024
Discovering Mind Foundation	UT	\$287,636	President	\$41,422	\$43,965	2025
Spring Hill School Inc	VT	\$287,189	Program Director	\$60,499	\$66,735	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL cost of living and 2024 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.

● Sample, role match & sensitivity

PEER COUNT 271 organizations. Compensation range \$604–\$159,722; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$294,788); for reference, expenses \$330,602 and assets \$83,600.

ROLE MATCH O'brieka Allen, 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 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 10 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	54 th
Total compensation (D + F), as reported (no adjustments)	57 th
Reportable pay only (column D), adjusted	56 th
All sources (D + E + F), adjusted	54 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 (O'brieka Allen) 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 271 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$49,193 is reasonable (approximately the 54th 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.