

# Appleseeds Performing Arts Academy

Executive Director / CEO

EIN 834322679

FL · NTEE B21

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Otis Kemp, Executive Director / CEO** (\$72,000) against **every comparable organization** that fit the selection criteria — **324** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **70<sup>th</sup>** percentile of comparable organizations within the typical range

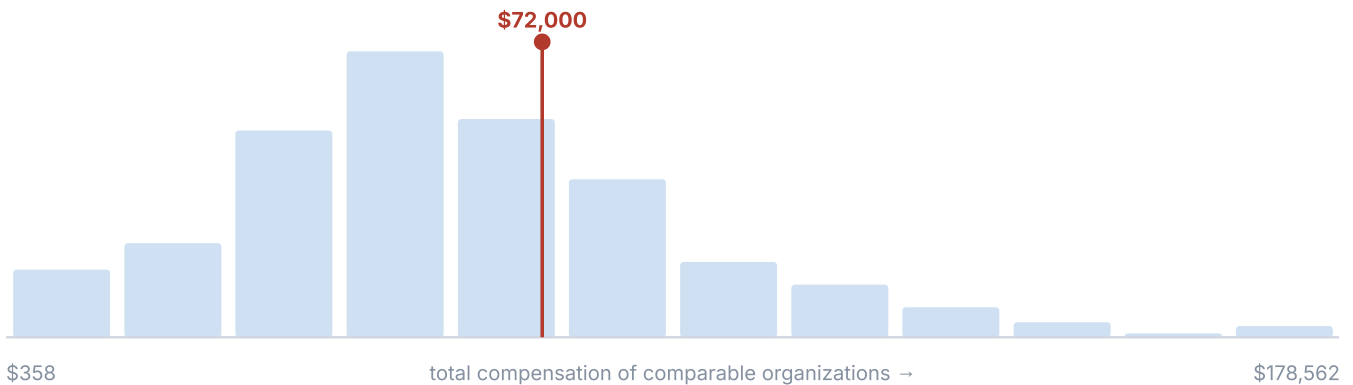
**Benchmarked executive:** Otis Kemp — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$329,176 and \$736,962 — 0.67x to 1.50x the subject's \$491,308 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

**324** organizations qualified on sector, size, and geography → **324** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$25,047	\$42,400	\$57,694	\$78,960	\$102,034	\$72,000
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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="#">Nollie Jenkins Family Center Incorporated</a>	MS	\$491,613	Executive Director	\$43,000	<b>\$49,516</b>	2024
<a href="#">God's Treasures Childcare Learning</a>	MN	\$490,693	Executive Director	\$39,181	<b>\$40,029</b>	2024
<a href="#">Covington First United Methodist Church Preschool Inc</a>	GA	\$492,392	Director	\$34,924	<b>\$36,307</b>	2024
<a href="#">Sunflower Montessori School</a>	CA	\$490,018	Vice President	\$67,692	<b>\$58,878</b>	2025
<a href="#">Montessori Plus School Inc</a>	WA	\$492,751	Secretary	\$105,928	<b>\$100,953</b>	2023
<a href="#">Gateway Preschool Academy</a>	CA	\$493,215	Director	\$54,276	<b>\$48,458</b>	2024
<a href="#">Maria Montessori Sch Of The Golden Gate</a>	CA	\$489,042	President & Ceo	\$76,000	<b>\$66,105</b>	2025
<a href="#">Kensington Nursery School Incorporated</a>	CA	\$494,144	School Director	\$48,587	<b>\$42,261</b>	2025
<a href="#">Playmates Inc</a>	CA	\$487,861	Executive Dir.	\$80,360	<b>\$69,897</b>	2025
<a href="#">Umc Preschool Burlingame</a>	CA	\$487,837	President	\$6,148	<b>\$5,348</b>	2025
<a href="#">Sausalito Nursery School</a>	CA	\$495,668	Director	\$83,000	<b>\$74,104</b>	2024
<a href="#">Early Years Preschool And Parents Day Out</a>	VA	\$486,616	Board Member	\$44,167	<b>\$45,395</b>	2023
<a href="#">Petite Ecole Internationale Inc</a>	TX	\$496,477	School Director	\$77,203	<b>\$79,848</b>	2024
<a href="#">Zinnia Montessori School Inc</a>	MA	\$496,936	President	\$109,630	<b>\$99,234</b>	2025
<a href="#">Initiative For Independent Sch</a>	PR	\$485,677	Vice President	\$25,513	<b>\$24,781</b>	2024
<a href="#">Saint Dominics Academy</a>	PA	\$497,518	Davidson	\$50,366	<b>\$51,932</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Early Education Cooperative Preschool</a>	AZ	\$497,851	Director Of Education	\$31,930	<b>\$32,688</b>	2023
<a href="#">Sophia Montessori Academy</a>	CO	\$497,852	President, School Director	\$58,933	<b>\$58,427</b>	2024
<a href="#">The Boston Children's School Inc</a>	MA	\$483,622	President, Treasurer, Dir	\$123,425	<b>\$114,676</b>	2024
<a href="#">Small World Montessori Society Inc</a>	WI	\$499,072	Director	\$54,733	<b>\$60,847</b>	2023
<a href="#">Canyon Creek Preschool Inc</a>	TX	\$499,260	Director	\$35,227	<b>\$35,495</b>	2025
<a href="#">Carol Nursery School</a>	OH	\$499,466	Director	\$63,052	<b>\$69,048</b>	2024
<a href="#">Rainbow Kidz Inc</a>	WI	\$482,156	President	\$40,118	<b>\$43,320</b>	2024
<a href="#">Grace Place Learning Center</a>	OR	\$501,064	Executive Director	\$49,348	<b>\$48,782</b>	2023
<a href="#">St Mary's Episcopal School</a>	VA	\$480,546	Executive Director	\$41,254	<b>\$40,123</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 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 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** 324 organizations. Compensation range \$358–\$178,562; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$491,308); for reference, expenses \$267,014 and assets \$224,294. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Otis Kemp, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 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	70 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	66 <sup>th</sup>
Reportable pay only (column D), adjusted	72 <sup>nd</sup>
All sources (D + E + F), adjusted	70 <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 (Otis Kemp) 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 324 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$72,000 is reasonable (approximately the 70<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.