

Albuquerque Preschool Cooperative

Executive Director / CEO

EIN 850196580
 NM · NTEE B21Z
 FY ending 2024-05-31
 June 13, 2026

This analysis benchmarks the total compensation of **Yvette Asenap, Executive Director / CEO** (\$58,614) against **every comparable organization** that fit the selection criteria — **272** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **83rd** percentile of comparable organizations within the typical range

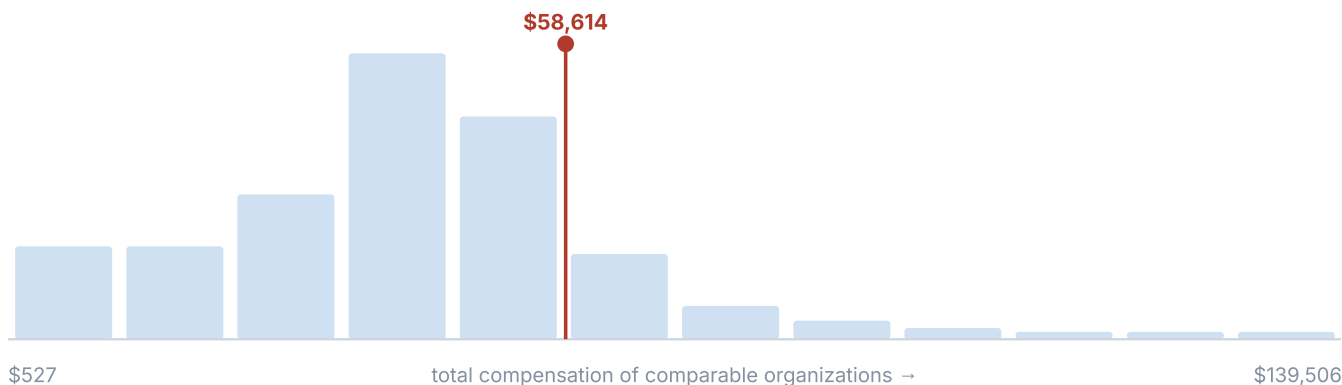
Benchmarked executive: Yvette Asenap — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B21Z).
BUDGET	Total revenue between \$200,694 and \$449,316 — 0.67x to 1.50x the subject's \$299,544 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

272 organizations qualified on sector, size, and geography → **272** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,631	\$30,077	\$40,953	\$53,892	\$66,343	\$58,614
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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 NM 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
Childrenz Center	IL	\$299,624	President	\$41,100	\$38,677	2023
Lithuanian Montessori Society Of America	IL	\$300,032	Director	\$62,000	\$58,345	2023
Aauw Nursery School	IL	\$298,990	Executive Director	\$41,874	\$38,275	2024
Centralia Marys House Ltd	IL	\$301,079	Director & President	\$560	\$527	2023
El Buen Pastor Early Childhood Development Center	TX	\$301,143	Executive Director	\$43,890	\$42,025	2023
Shining Mountains Montessori School	CO	\$301,669	Executive Di	\$6,288	\$5,772	2023
Peopleplace	ME	\$301,936	Executive Director	\$32,610	\$30,360	2024
Angel Hearts Childcare Ministry 2 Inc	IN	\$296,133	Director	\$16,500	\$16,655	2023
Community Montessori School	OH	\$303,209	Board Member	\$1,148	\$1,130	2024
Azalea City Christian School Inc	AL	\$303,559	Director	\$22,585	\$22,685	2024
Hilltop Preschool Llc	VA	\$303,781	Preschool Director, Ex-officio Boar	\$30,263	\$27,970	2023
Escuela Comunitaria Del Bronxbronx	NY	\$295,088	Head Of School	\$158,880	\$133,483	2024
Key West Preschool Co-operative Inc	FL	\$294,788	Director	\$49,193	\$42,967	2024
Norwood Christian Preschool Inc	MA	\$304,996	President	\$49,701	\$40,454	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Quarry Hill School Inc	VT	\$294,066	Director	\$47,047	\$45,328	2023
Garden Nursery School Inc	MA	\$294,045	Director	\$77,142	\$66,355	2023
Greenbelt Nursery School Inc	MD	\$293,981	Teacherdirector	\$67,914	\$57,511	2025
Prince Of Peace Pre School Inc	FL	\$305,490	Preschool Director	\$44,390	\$38,772	2024
Roots Forest School Inc	ID	\$293,434	Director	\$18,019	\$17,822	2024
Ashmont Nursery School Inc	MA	\$306,025	Executive Di	\$70,430	\$58,844	2024
My First School	NY	\$293,033	Director	\$60,000	\$51,898	2023
Redwood Parents Nursery School	CA	\$306,383	Director	\$38,839	\$30,378	2025
Circle Time Child Development Center Inc	CA	\$291,893	Ceo/director	\$12,291	\$10,159	2023
Eastern Shore Montessori School	AL	\$291,553	Board Presid	\$2,000	\$2,068	2023
Dayton Montessori Society Inc	OH	\$291,552	Board Member	\$34,000	\$34,470	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NM 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 NM 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 **272** organizations. Compensation range \$527–\$139,506; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$299,544); for reference, expenses \$268,057 and assets \$421,669.
ROLE MATCH	Yvette Asenap, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this 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	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	83 rd
Total compensation (D + F), as reported (no adjustments)	70 th
Reportable pay only (column D), adjusted	75 th
All sources (D + E + F), adjusted	83 rd

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 (Yvette Asenap) 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 13, 2026, comparing compensation against 272 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$58,614 is reasonable (approximately the 83rd 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 13, 2026.