

Beaver Brook Children's School Inc

Executive Director / CEO

EIN 863781213

VT · NTEE B21

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Julie Koehler, Executive Director / CEO** (\$64,100) against **every comparable organization** that fit the selection criteria — **313** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **70th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

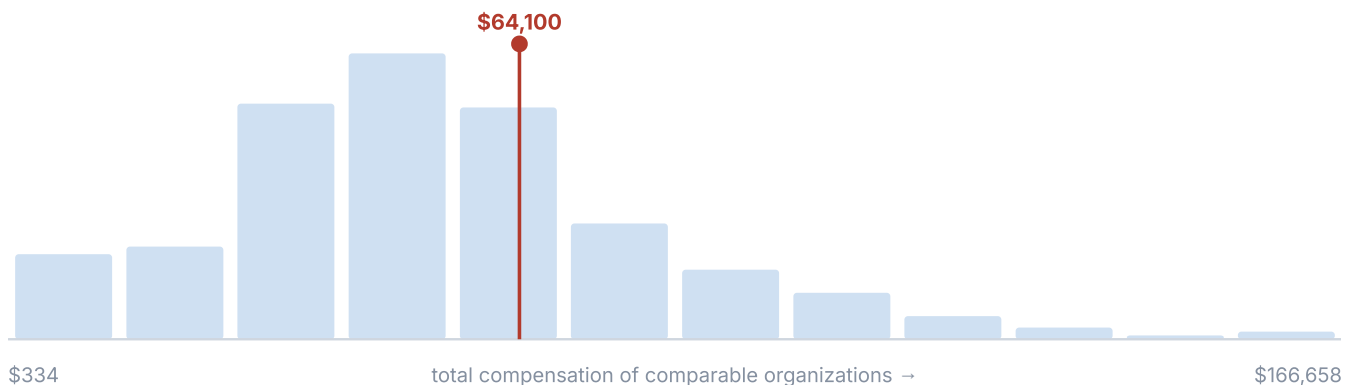
SECTOR Organizations sharing the subject's NTEE classification (B21).

BUDGET Total revenue between \$296,309 and \$663,379 — 0.67x to 1.50x the subject's \$442,253 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

313 organizations qualified on sector, size, and geography → **313** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$22,247	\$37,821	\$51,187	\$67,420	\$92,660	\$64,100
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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 VT 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
Abc Angels Preschool	CA	\$442,362	President	\$8,400	\$7,000	2024
Windham Cooperative Kindergarten Inc	NH	\$441,932	Director	\$29,042	\$25,878	2024
A Childs Garden Inc	OH	\$443,070	President	\$51,655	\$52,796	2024
Elite Kids Academy	CA	\$440,260	President & Ceo	\$26,400	\$21,999	2024
Spark Preschool	OH	\$444,348	Administrator	\$115,324	\$117,872	2024
Hope Montessori School - The Woodlands	TX	\$444,377	Director	\$1,920	\$1,853	2024
Houghton Lake Preschool Inc	MI	\$437,714	Director	\$25,352	\$25,252	2024
Elmhurst Montessori Preschool Inc	IL	\$437,054	Chair Of The Board & Teach	\$72,523	\$70,836	2023
Pumpkin Patch Pre-k Inc	AR	\$436,658	President & Director	\$82,199	\$86,865	2025
Kingdom Preparatory Academy Inc	AZ	\$436,410	President	\$56,658	\$54,136	2023
River Mist Inc	CO	\$435,946	Executive Director	\$87,524	\$80,989	2024
Eastminster Preschool Inc	PA	\$434,734	Executive Director	\$53,856	\$51,828	2024
Heavenly Angels Preschool Inc	FL	\$434,074	Treasurer	\$26,456	\$23,984	2024
Saxon Hill School Inc	VT	\$433,660	Director Of	\$56,529	\$56,529	2023
Sonshine Patch Inc	CO	\$451,060	Director	\$56,729	\$52,493	2024
Child Light Inc	NY	\$432,866	Executive Director	\$94,968	\$82,813	2024
Sherman Montessori Pre-school Inc	TX	\$432,000	Staff Member	\$58,623	\$55,131	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Southshire Community School	VT	\$431,728	Dir/head Of Sch	\$68,756	\$66,783	2024
Faithful Beginnings Inc	FL	\$430,759	President	\$42,120	\$37,200	2025
Gabriels Little Angels Preschool	TX	\$429,871	Director	\$64,900	\$62,649	2024
Heartland Community Montessori School Inc	WI	\$428,980	Head Of School	\$52,616	\$53,027	2024
The Childrens School	NY	\$428,921	Trustee	\$26,500	\$23,109	2024
Sleepy Hollow Preschool Inc	VA	\$455,657	Director	\$45,581	\$43,725	2023
Sowing Seeds Education Llc	NC	\$456,270	Ceo	\$33,740	\$33,643	2024
Family Learning Center Inc	NM	\$456,306	Executive Di	\$43,755	\$46,756	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VT 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 VT 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	313 organizations. Compensation range \$334–\$166,658; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$442,253); for reference, expenses \$443,760 and assets \$7,644.
ROLE MATCH	Julie Koehler, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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 th
Total compensation (D + F), as reported (no adjustments)	62 nd
Reportable pay only (column D), adjusted	72 nd
All sources (D + E + F), adjusted	70 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 (Julie Koehler) 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 313 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$64,100 is reasonable (approximately the 70th 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.