

This analysis benchmarks the total compensation of **Aaron Jungles, Executive Director / CEO** (\$35,100) against **every comparable organization** that fit the selection criteria — **154** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38th** percentile of comparable organizations within the typical range

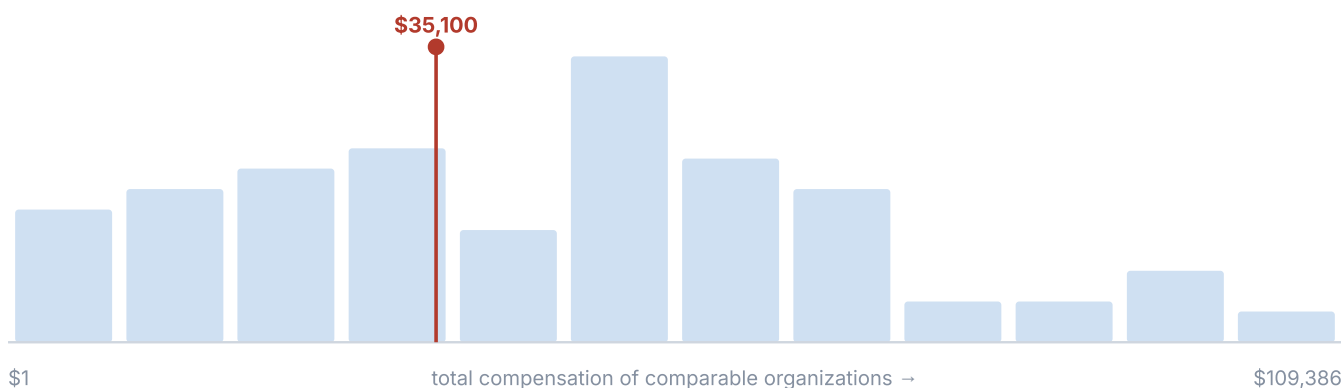
Benchmarked executive: Aaron Jungles — reported title “Co-Artistic Director/Treas”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A600).
BUDGET	Total revenue between \$195,284 and \$437,203 — 0.67x to 1.50x the subject's \$291,469 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A60), nationwide + budget 0.67–1.5x revenue.

154 organizations qualified on sector, size, and geography → **154** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,145	\$25,195	\$46,315	\$62,039	\$77,537	\$35,100
----------	----------	----------	----------	----------	----------



■ 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 RI 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
Death Of Classical Inc	NY	\$293,171	Artistic Director	\$28,855	\$26,412	2024
Contemporary Youth Orchestra	OH	\$293,497	Executive Di	\$72,892	\$80,515	2023
Baltimore Improv Group	MD	\$293,707	Managing Director	\$50,000	\$48,750	2023
Inspire Music Service Hope Inc	AZ	\$288,484	Executive Director	\$24,000	\$24,071	2023
Royal Stage Christian Performing Arts	CA	\$286,993	Executive Director	\$11,000	\$9,906	2023
Danielandsomesuperfriends Inc	NY	\$296,045	Ceo, Artistic Director	\$69,823	\$62,265	2025
Rawdance	CA	\$296,383	Director	\$3,802	\$3,326	2024
The Oratorio Society Of Virginia	VA	\$284,836	Executive Director	\$29,875	\$28,467	2025
Santa Clara Valley Performing Arts Association	CA	\$282,072	Artistic Director	\$20,000	\$17,494	2024
Carpinteria Community Theater Inc	CA	\$281,492	Executive Director	\$50,000	\$43,735	2024
Brownbody	MN	\$302,426	Executive Director	\$63,550	\$65,487	2023
Katharsis Media	NM	\$302,669	Executive Director	\$71,027	\$77,384	2024
Christ In The Arts Of West Texas Inc	TX	\$302,809	President	\$26,300	\$25,962	2025
Montavilla Jazz Festival	OR	\$279,212	Executive Director	\$26,400	\$24,835	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ankeny Friends Of The Arts	IA	\$304,062	Executive Director	\$47,885	\$54,679	2023
Hickory Ballet And Performing Arts	NC	\$278,659	Executive Dir.	\$27,100	\$29,202	2023
Melodic Movements Performing Arts Program Inc	DE	\$276,768	President	\$49,600	\$50,649	2023
Ghostlight Productions Inc	MI	\$306,295	General Manager & Artistic Director	\$39,250	\$41,038	2024
Youth Dance Ensemble And School	MN	\$306,706	Executive Director	\$60,468	\$58,963	2025
Kid Pan Alley	VA	\$273,708	Artistic & Executive Direc	\$64,466	\$64,914	2023
Xelias Aerial Arts Studio	MN	\$309,842	Executive Director	\$96,000	\$93,612	2025
Caldwell Fine Arts Series Inc	ID	\$272,847	Director	\$47,429	\$49,791	2025
Road Show Inc	IL	\$272,738	Executive Director	\$42,220	\$42,046	2024
Reno Dance Company	NV	\$311,005	Executive Director	\$15,000	\$15,231	2024
South Side Suzuki Cooperative	IL	\$269,849	President &	\$67,648	\$69,358	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to RI 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 RI 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	154 organizations. Compensation range \$1–\$109,386; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$291,469); for reference, expenses \$231,959 and assets \$834,258.
ROLE MATCH	Aaron Jungles, reported title " <i>Co-Artistic Director/Treas</i> ", 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	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	38 th
Total compensation (D + F), as reported (no adjustments)	39 th
Reportable pay only (column D), adjusted	40 th
All sources (D + E + F), adjusted	38 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 (Aaron Jungles) 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 154 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$35,100 is reasonable (approximately the 38th 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.