

# Cepa Management Corporation

Executive Director / CEO

EIN 205284568

AL · NTEE A60

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Ashley Arrington, Executive Director / CEO** (\$43,548) against **every comparable organization** that fit the selection criteria — **142** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **58<sup>th</sup>** percentile of comparable organizations within the typical range

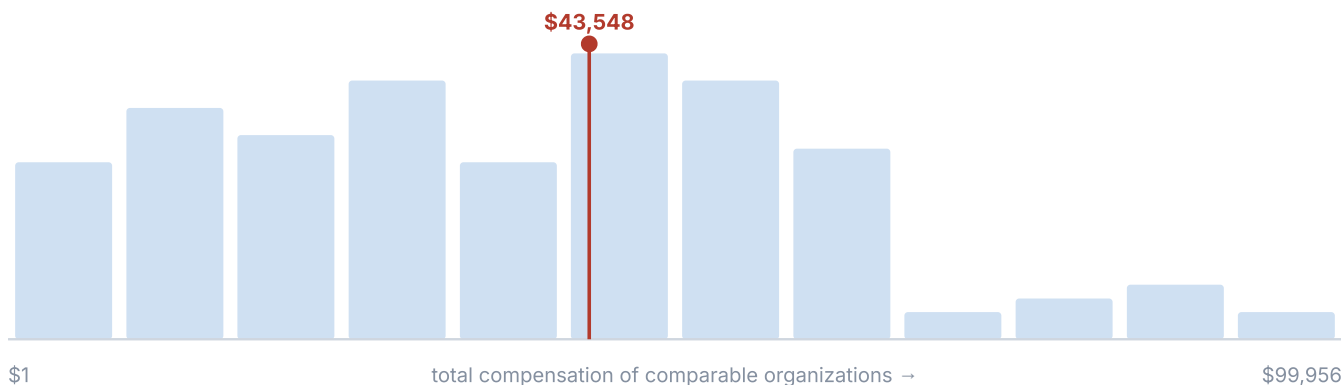
**Benchmarked executive:** Ashley Arrington — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A60).
BUDGET	Total revenue between \$168,718 and \$377,727 — 0.67x to 1.50x the subject's \$251,818 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A60), nationwide + budget 0.67–1.5x revenue.

**142** organizations qualified on sector, size, and geography → **142** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$8,812	\$20,243	\$37,413	\$53,974	\$64,973	\$43,548
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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 AL 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="#">Performing Arts Association Of St Joseph Inc</a>	MO	\$251,795	Executive Director	\$43,600	<b>\$44,008</b>	2023
<a href="#">St Lou Fringe</a>	MO	\$251,434	Executive Dir	\$64,995	<b>\$63,721</b>	2024
<a href="#">Push Physical Theatre Inc</a>	NY	\$250,182	Ceo & Artistic Director	\$53,700	<b>\$44,916</b>	2024
<a href="#">Artcore Inc</a>	WY	\$253,622	Executive Director	\$19,800	<b>\$19,120</b>	2025
<a href="#">Center Stage Dance Studio</a>	CA	\$248,693	President	\$6,171	<b>\$4,932</b>	2024
<a href="#">The Beat Berkeley Performing Arts Inc</a>	CA	\$256,115	Executive Dir.	\$28,789	<b>\$23,690</b>	2023
<a href="#">Cabot Community Association Inc</a>	VT	\$256,308	Executive Director	\$11,990	<b>\$11,171</b>	2024
<a href="#">Augustana Arts Inc</a>	CO	\$247,305	Executive Director	\$68,750	<b>\$59,448</b>	2025
<a href="#">Deane Center For The Performing Arts Inc</a>	PA	\$256,723	Executive Director	\$60,000	<b>\$57,020</b>	2023
<a href="#">The Catamounts Nfp</a>	CO	\$245,928	Artistic Director	\$26,725	<b>\$23,720</b>	2024
<a href="#">Puerto Rican Folkloric Dance Inc</a>	TX	\$244,940	Executive & Artistic Director	\$55,125	<b>\$52,549</b>	2023
<a href="#">Theatre Philadelphia</a>	PA	\$244,133	Former Exec	\$50,043	<b>\$47,558</b>	2023
<a href="#">Indigenousways Incorporated</a>	NM	\$260,757	Executive Director	\$66,000	<b>\$65,708</b>	2024
<a href="#">Mountain Air Modern Dance</a>	MT	\$262,198	President And Executive Director	\$53,422	<b>\$53,304</b>	2024
<a href="#">Innovation Arts Academy Inc</a>	KY	\$262,338	Executive Director	\$18,000	<b>\$17,901</b>	2024
<a href="#">Dramaworks A Ca Nonprofit Benefit Corp</a>	CA	\$239,759	Vice President	\$18,000	<b>\$14,812</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Encore Performing Arts</a>	UT	\$264,181	Executive Team	\$7,650	<b>\$7,247</b>	2024
<a href="#">Columbus Music And Art Academy</a>	OH	\$265,672	Exec Directo	\$79,500	<b>\$77,941</b>	2024
<a href="#">Detroit Puppet Company</a>	MI	\$237,682	Board Member	\$30,727	<b>\$29,357</b>	2024
<a href="#">Theatre Nova</a>	MI	\$266,152	President	\$39,658	<b>\$39,009</b>	2023
<a href="#">Kulu Mele African Dance And Drum Ensemble</a>	PA	\$266,473	Executive Director	\$58,505	<b>\$54,005</b>	2024
<a href="#">Spotlight Performing Arts Center</a>	UT	\$266,526	President	\$60,000	<b>\$58,521</b>	2023
<a href="#">Zionsville Showchoirs Inc</a>	IN	\$268,136	Co-exec. Director	\$9,000	<b>\$8,785</b>	2024
<a href="#">Summertrios Inc</a>	NJ	\$268,459	Director Eme	\$2,800	<b>\$2,314</b>	2024
<a href="#">Professional Theatre And Dance</a>	IL	\$234,365	Artistic Dir	\$50,112	<b>\$44,427</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL 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 AL 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	142 organizations. Compensation range \$1–\$99,956; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$251,818); for reference, expenses \$249,946 and assets \$19,484.
ROLE MATCH	Ashley Arrington, reported title "EXECUTIVE DI", 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.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	58 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	53 <sup>rd</sup>
Reportable pay only (column D), adjusted	61 <sup>st</sup>
All sources (D + E + F), adjusted	58 <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 (Ashley Arrington) 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 142 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$43,548 is reasonable (approximately the 58<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.