

# Coatesville Cultural Society Inc

Executive Director / CEO

EIN 232775725

PA · NTEE A600

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Leora Marion, Executive Director / CEO** (\$30,994) against **every comparable organization** that fit the selection criteria — **37** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **76<sup>th</sup>** percentile of comparable organizations within the typical range

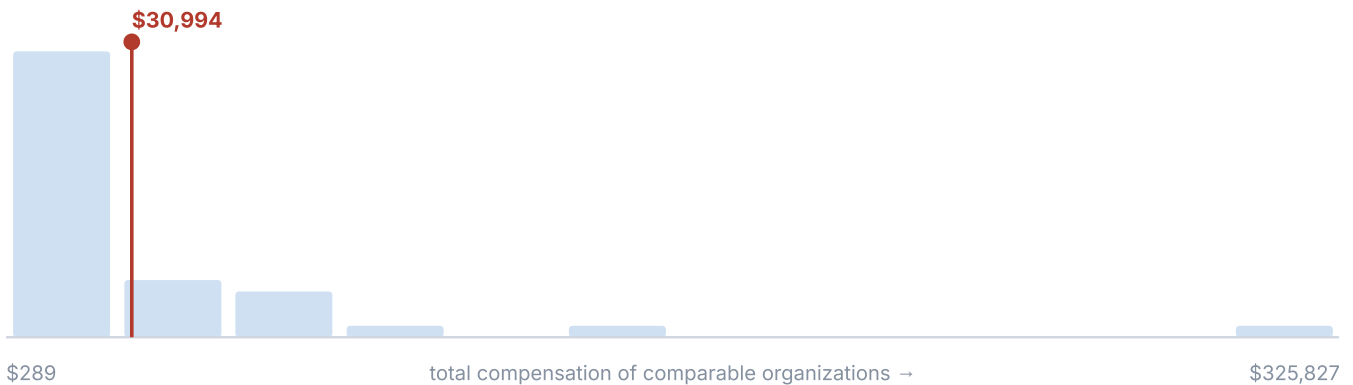
**Benchmarked executive:** Leora Marion — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A600).
BUDGET	Total revenue between \$11,670 and \$26,128 — 0.67x to 1.50x the subject's \$17,419 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

**37** organizations qualified on sector, size, and geography → **37** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,012	\$4,762	\$13,279	\$30,423	\$79,230	\$30,994
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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 PA 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="#">Secret Land Arp</a>	CA	\$17,500	Executive Director	\$4,000	<b>\$3,566</b>	2023
<a href="#">Yankee Air Museum Foundation Inc</a>	MI	\$17,520	Executive Director	\$135,000	<b>\$139,729</b>	2024
<a href="#">Streatorland Historical Society Inc</a>	IL	\$17,809	Executive Director	\$13,470	<b>\$13,279</b>	2024
<a href="#">Cedar Rapids Symphony Orchestra</a>	IA	\$18,000	Interim Ceo	\$4,528	<b>\$4,972</b>	2024
<a href="#">Menlowe Ballet</a>	CA	\$16,800	Artistic Director	\$599	<b>\$519</b>	2024
<a href="#">North Texas Public Broadcasting</a>	TX	\$18,220	President & Ceo	\$28,809	<b>\$29,752</b>	2023
<a href="#">University Cultural Center Association</a>	MI	\$18,733	Executive Director	\$305,767	<b>\$325,827</b>	2023
<a href="#">International Classical Concerts Of The</a>	CA	\$19,562	President	\$7,000	<b>\$6,061</b>	2024
<a href="#">Seeds Of Light Foundation</a>	OR	\$19,597	Secretary	\$41,600	<b>\$39,884</b>	2023
<a href="#">Museum Of Ancient Wonders</a>	CA	\$19,670	Executive Director	\$5,500	<b>\$4,762</b>	2024
<a href="#">Dream Out Loud Productions</a>	CA	\$15,043	President	\$20,000	<b>\$17,830</b>	2023
<a href="#">Afton Historical Society Press</a>	MN	\$14,792	Bookkeeper	\$2,500	<b>\$2,477</b>	2024
<a href="#">Denton Maker Center</a>	TX	\$14,791	Secretary	\$288	<b>\$289</b>	2024
<a href="#">Network Of Ensemble Theaters Inc</a>	OR	\$20,205	Executive Dir.	\$83,898	<b>\$80,436</b>	2023
<a href="#">Stephen J Ponzillo Jr Memorial Library</a>	MD	\$20,728	Grand Secretary	\$9,099	<b>\$8,783</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Friends Of Danada</a>	IL	\$14,084	Executive Di	\$112,040	<b>\$107,607</b>	2025
<a href="#">The New York City Police Museum</a>	NY	\$21,135	Executive D	\$21,540	<b>\$19,518</b>	2024
<a href="#">Contact Collaborations Inc</a>	VT	\$22,079	President	\$12,250	<b>\$12,730</b>	2023
<a href="#">Carmel Mission Foundation Inc</a>	CA	\$22,133	Executive Dir.	\$56,623	<b>\$50,477</b>	2023
<a href="#">Strategic Air &amp; Space Museum Foundation</a>	NE	\$22,156	President/ceo	\$13,500	<b>\$14,991</b>	2023
<a href="#">The Buddhayana Foundation Inc</a>	MA	\$22,435	Treasurer	\$24,000	<b>\$21,627</b>	2024
<a href="#">Wayne County Historical Society</a>	IL	\$22,599	Director / Curator	\$4,830	<b>\$4,762</b>	2024
<a href="#">New Sounds Music Incorporated</a>	PA	\$11,957	Executive Director	\$7,855	<b>\$7,855</b>	2024
<a href="#">Sfte Inc</a>	NM	\$22,897	President/director	\$13,670	<b>\$14,744</b>	2024
<a href="#">Perpetuo Films</a>	VA	\$11,679	Treasurer/director	\$1,319	<b>\$1,315</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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** 37 organizations. Compensation range \$289–\$325,827; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$17,419); for reference, expenses \$171,324 and assets \$11,039. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** Leora Marion, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 10 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 6 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	76 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	70 <sup>th</sup>
Reportable pay only (column D), adjusted	76 <sup>th</sup>
All sources (D + E + F), adjusted	51 <sup>st</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 (Leora Marion) 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 37 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$30,994 is reasonable (approximately the 76<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.