



● 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 CA 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
Take Me To The River Education	CA	\$368,685	Board Member	\$37,500	\$38,608	2023
Global Arts Corporation	CA	\$380,948	Ceo	\$63,009	\$63,009	2024
Camarada Inc	CA	\$356,020	Executive Director	\$72,750	\$70,875	2025
Little Village Foundation	CA	\$392,844	Executive Director	\$86,000	\$88,540	2023
Redtone Records	CA	\$395,896	Ed/pres/boar	\$14,230	\$14,650	2023
Jacarandamusic	CA	\$347,407	Artistic & E	\$48,000	\$48,000	2024
Kaleidoscope Chamber Orchestra	CA	\$405,189	President	\$40,000	\$41,181	2023
Music At Kohl Mansion Inc	CA	\$336,836	Exec. Dir.	\$90,417	\$93,088	2023
Jazz At The Ballroom Inc	CA	\$416,145	Executive Direc	\$2,414	\$2,485	2023
Braver Players Musical Theater Foundation	CA	\$326,173	President	\$50,000	\$50,000	2024
Aimusic Us	CA	\$424,303	Executive Director	\$90,750	\$88,411	2025
United States Open Music Competition	CA	\$318,411	President	\$1,000	\$1,000	2024
Tahoe School Of Music	CA	\$435,812	Director	\$62,313	\$62,313	2024
Los Angeles Youth Symphony Orchestra	CA	\$293,994	President And Program Director	\$102,000	\$105,013	2023
Young Artists Conservatory Of Music	CA	\$459,777	Executive Director And Former Brd Director	\$28,000	\$28,827	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sam First	CA	\$460,597	Executive & Artistic Director	\$35,305	\$35,305	2024
Art Of Elan	CA	\$461,100	Executive Director	\$78,916	\$78,916	2024
Mercury Soul Inc	CA	\$463,634	Executive Dir.	\$120,000	\$116,907	2025
Sweetwater Music Hall Inc	CA	\$282,170	Executive Dir.	\$68,454	\$70,476	2023
Envelop	CA	\$267,859	Executive Dir.	\$106,000	\$106,000	2024
Music City Artist Development	CA	\$267,297	Executive Director	\$6,955	\$6,955	2024
Ppc Entertainment Inc	CA	\$480,329	Artistic Dir.	\$69,583	\$69,583	2024
Music In Place	CA	\$258,414	Mkting Adm Off.	\$39,708	\$39,708	2024
Noe Valley Chamber Music	CA	\$495,560	Co-artistic Director And Co-executive Director, Board Member	\$74,107	\$72,197	2025
Bach Dancing And Dynamite Society Inc	CA	\$496,421	President & Ceo	\$85,532	\$85,532	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 29 organizations. Compensation range \$1,000–\$116,907; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$373,584); for reference, expenses \$361,001 and assets \$794,902.

ROLE MATCH Alcide Guillory, reported title "*OPERATIONS MANAGER*", 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 1 peer 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	55 th
Total compensation (D + F), as reported (no adjustments)	59 th
Reportable pay only (column D), adjusted	55 th
All sources (D + E + F), adjusted	55 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 (Alcide Guillory) 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 29 similarly situated organizations (Same NTEE sector (A68) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$69,075 is reasonable (approximately the 55th 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.