

Naperville Art League

Executive Director / CEO

EIN 237399467

IL · NTEE A25Z

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sally Sharp, Executive Director / CEO** (\$10,676) against **every comparable organization** that fit the selection criteria — **107** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 9th percentile of comparable organizations

below the typical range for comparable organizations

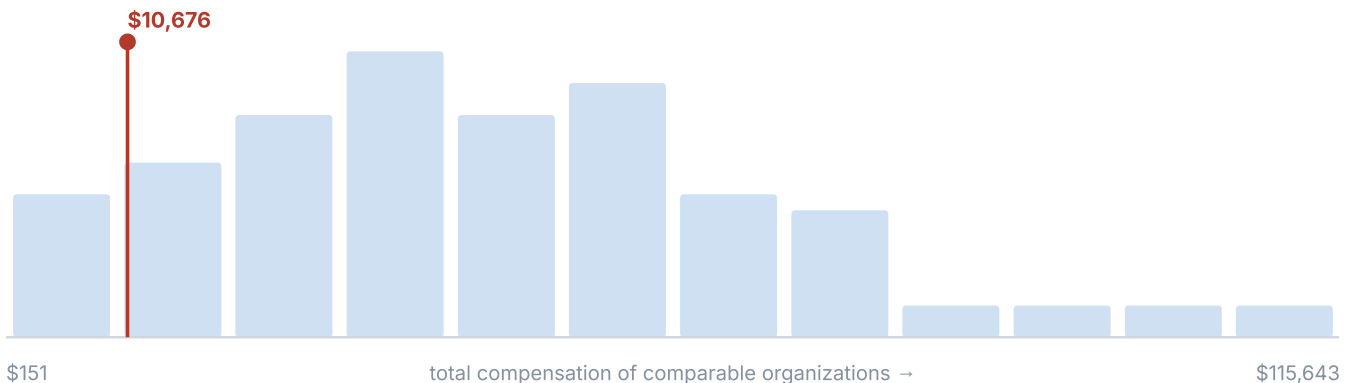
Benchmarked executive: Sally Sharp — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A25Z).
BUDGET	Total revenue between \$135,310 and \$302,934 — 0.67x to 1.50x the subject's \$201,956 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A25), nationwide + budget 0.67–1.5x revenue.

107 organizations qualified on sector, size, and geography → **107** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,868	\$25,238	\$39,740	\$56,666	\$74,010	\$10,676
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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 IL 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
Fred Oldfield Western Heritage & Art Center	WA	\$202,380	Executive Director	\$50,500	\$45,989	2023
Instruments 4 Africa	TX	\$204,158	Trustee	\$56,000	\$56,979	2023
Massachusetts Educational Theater	MA	\$199,088	Exec Director (Ex-officio)	\$23,004	\$21,027	2023
Children's Theatre Of Southern Indiana	IN	\$198,732	Ceo	\$45,031	\$45,709	2025
Humanity Hale	HI	\$206,626	Executive Dir.	\$27,580	\$25,117	2023
Franklin Pond Chamber Music Inc	GA	\$196,945	Executive Director	\$25,000	\$24,835	2024
Arts A L Inc	FL	\$207,356	Executive Director	\$80,250	\$76,683	2023
Collective Arts Network	OH	\$196,157	Executive Di	\$50,000	\$52,322	2024
Northwest Arts Center	WA	\$208,548	Executive Dir.	\$27,000	\$24,588	2023
Fireweed Community Woodshop	MN	\$209,199	Pollinator	\$39,997	\$40,200	2023
Artists Open Studio Inc	OH	\$211,752	Executive Di	\$19,600	\$20,510	2024
Small School Inc	NC	\$212,051	Chairman	\$102,000	\$104,128	2024
Day li Day Foundation Inc	CA	\$213,010	President & Ceo	\$60,500	\$53,139	2023
Michigan Arts Access	MI	\$213,518	Executive Di	\$46,000	\$46,909	2024
Hawkeye Indian Cultural Center Inc	NC	\$213,614	Executive Dir.	\$1,400	\$1,393	2025
National Parks Arts Foundation	NM	\$214,695	President	\$57,500	\$61,101	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Northwest Michigan Arts & Culture	MI	\$188,734	Executive Director	\$48,000	\$48,949	2024
Ruckusroots Inc	CA	\$215,420	Executive Director	\$65,799	\$57,793	2023
Frank Hamilton School Inc	GA	\$216,509	Executive Director	\$18,200	\$18,080	2024
Catholic Literary Arts	TX	\$187,228	President And Founder	\$19,500	\$19,272	2024
Freedom Arts And Education Center	MO	\$216,773	Executive Director	\$28,940	\$31,178	2023
Scalehouse	OR	\$216,997	Executive Director	\$20,000	\$18,350	2024
Appalachian Children's Chorus Inc	WV	\$185,729	Executive Director	\$46,000	\$47,940	2025
Center Grove Fine Arts Academy Inc	IN	\$185,452	Executive Dir.	\$24,000	\$25,744	2023
Creative Hearts Inc	NY	\$218,781	Director	\$33,800	\$30,176	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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	107 organizations. Compensation range \$151–\$115,643; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$201,956); for reference, expenses \$179,821 and assets \$238,152.
ROLE MATCH	Sally Sharp, reported title <i>"Director"</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.
OUTLIERS	3 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	9 th
Total compensation (D + F), as reported (no adjustments)	8 th
Reportable pay only (column D), adjusted	11 th
All sources (D + E + F), adjusted	8 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 (Sally Sharp) 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 107 similarly situated organizations (Same NTEE sector (A25), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$10,676 is reasonable (approximately the 9th 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.