

Leo Marchutz School Of Painting & Drawing Inc

Executive Director / CEO

EIN 237401416

OR · NTEE B40

FY ending 2024-07-31

June 9, 2026

This analysis benchmarks the total compensation of **Rose Guth Genochio, Executive Director / CEO** (\$9,840) against **every comparable organization** that fit the selection criteria — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **22nd** percentile of comparable organizations below the typical range for comparable organizations

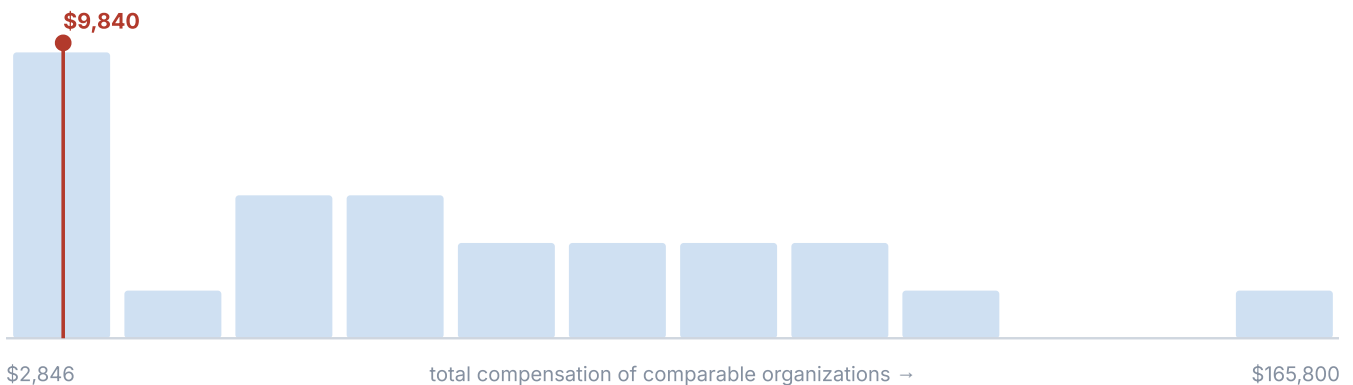
Benchmarked executive: Rose Guth Genochio — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B40).
BUDGET	Total revenue between \$168,159 and \$376,477 — 0.67x to 1.50x the subject's \$250,985 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B40), nationwide + budget 0.67–1.5x revenue.

23 organizations qualified on sector, size, and geography → **23** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,381 10TH	\$18,006 25TH	\$54,282 MEDIAN	\$83,678 75TH	\$108,336 90TH	\$9,840 THIS ORG · 22ND
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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 OR 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
Manara College	NJ	\$253,081	President	\$9,300	\$8,941	2024
Henry C Lee Institute Of Forensic Science Inc	CT	\$264,147	Executive Director	\$12,541	\$13,036	2023
Brown Broadcasting Service Inc	RI	\$226,542	Vice President	\$2,756	\$2,846	2024
Well-being Center Of Colorado	CO	\$276,284	Clinical Director/cofounder	\$107,197	\$110,686	2024
Endeavor Western New York Inc	NY	\$282,000	Managing Director	\$170,392	\$165,800	2024
Sca University Of Theology And Spirituality	WA	\$206,642	President	\$102,623	\$98,938	2024
Urantia University	CO	\$206,082	Secretary	\$51,063	\$54,282	2023
Game Changers Leadership Institute	CA	\$205,080	President	\$24,000	\$22,975	2023
Alpha Alpha Alpha	PA	\$196,657	Aaa President	\$59,704	\$66,006	2023
Gcsen Foundation	NY	\$309,912	Managing Director	\$3,000	\$2,919	2024
Lucent Education Association	TX	\$310,684	President & Ceo	\$66,300	\$73,525	2023
The Brother David Darst Center For	IL	\$181,803	Executive Director	\$70,006	\$76,301	2023
Tujenge Africa Foundation	CA	\$325,508	Executive Director Co-founder	\$32,000	\$30,634	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
New York Graduate School Of	MA	\$327,266	President	\$94,098	\$91,054	2024
Gakko Hojin Tokai Daigaku	HI	\$173,684	Executive Director	\$9,380	\$9,043	2024
Poca Technical Institute	OR	\$329,786	Executive Di	\$40,371	\$40,371	2024
Bombers Baseball Academy Fka Uninvited G	CA	\$330,961	Member	\$64,620	\$60,086	2024
Greystone Theological Institute	PA	\$344,121	Vice Chairperson	\$51,750	\$55,572	2024
Marion & Jasper Whiting Foundation	MA	\$344,692	Part-time Trustee	\$8,517	\$8,241	2024
Northern California Bible College	CA	\$358,037	President	\$36,000	\$33,474	2024
American Conference Of Academic Deans	NC	\$358,957	Executive Director	\$109,624	\$121,973	2024
Islamic University Of Minnesota	MN	\$368,960	Chairman	\$49,000	\$53,677	2023
Healthy Routines Inc	SC	\$375,966	Co-executive Director	\$82,500	\$92,680	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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 23 organizations. Compensation range \$2,846–\$165,800; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$250,985); for reference, expenses \$214,038 and assets \$47,125.

ROLE MATCH Rose Guth Genochio, reported title "*Executive Director*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 4 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	22 nd
Total compensation (D + F), as reported (no adjustments)	22 nd
Reportable pay only (column D), adjusted	39 th
All sources (D + E + F), adjusted	17 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 (Rose Guth Genochio) 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 23 similarly situated organizations (Same NTEE sector (B40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,840 is reasonable (approximately the 22nd 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.