

Childrens Art Studio

Executive Director / CEO

EIN 260807649

DC · NTEE A25

FY ending 2024-10-31

June 9, 2026

This analysis benchmarks the total compensation of **Nicole Brandes, Executive Director / CEO** (\$130,000) against **every comparable organization** that fit the selection criteria — **64** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **98th** percentile of comparable organizations above the 90th percentile — board review recommended

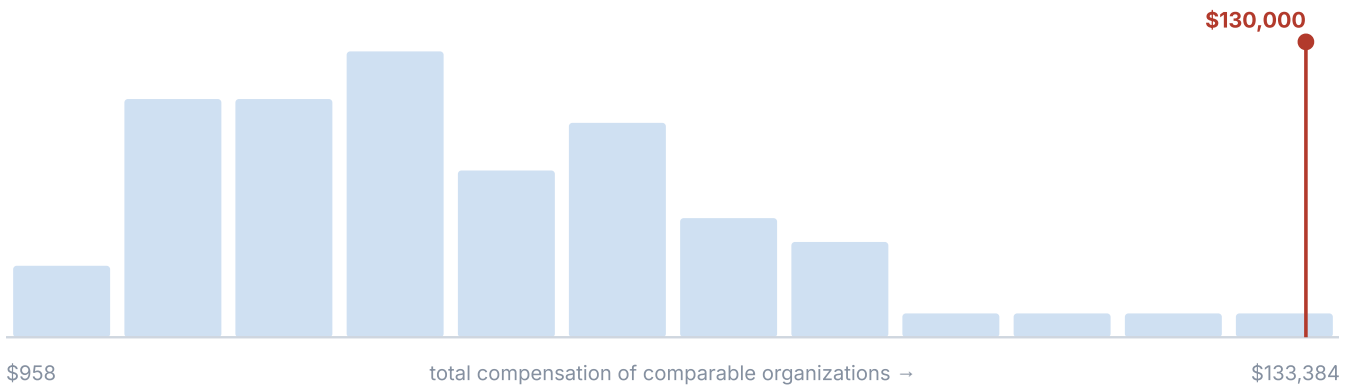
Benchmarked executive: Nicole Brandes — reported title “CHAIR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A25).
BUDGET	Total revenue between \$106,252 and \$237,879 — 0.67x to 1.50x the subject's \$158,586 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A25), nationwide + budget 0.67–1.5x revenue.

64 organizations qualified on sector, size, and geography → **64** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,132	\$28,026	\$43,135	\$63,517	\$84,160	\$130,000
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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 DC 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
Articulture	MN	\$158,528	Executive Dir.	\$37,316	\$43,259	2023
Educarte Incorporated	MD	\$159,450	Executive Direc	\$25,363	\$27,021	2024
Emergent Arts	AR	\$161,211	Executive Director	\$26,940	\$34,508	2024
Voices	CO	\$154,176	Executive Director	\$72,000	\$80,999	2023
Beyond The Grade	TX	\$154,023	Executive Director	\$117,012	\$133,384	2024
National Art Education Foundation	VA	\$168,143	Secretary/treasurer	\$29,651	\$33,589	2023
Illustration Institute	ME	\$147,443	Co Founder	\$37,692	\$43,010	2024
Essex Youth Theater Inc	NJ	\$145,404	Artistic Director And General Manager	\$75,712	\$77,033	2024
Unruly Arts	OH	\$174,101	Executive Director	\$62,400	\$77,539	2023
La A Schools Inc	LA	\$174,496	Executive Director	\$56,667	\$73,207	2023
Susan Kathleen Black Foundation Inc	TX	\$142,600	Exec Director	\$29,333	\$34,424	2023
Great River Taoist Center Inc	VA	\$142,450	Director	\$36,000	\$39,611	2024
Institute 193 Incorporated	KY	\$176,991	Board Chair	\$25,000	\$31,511	2023
Xyayx The Movement Inc	NY	\$139,000	Program Leader	\$12,335	\$13,077	2023
Dstl Arts	CA	\$137,332	Founder, Executive Director; President	\$14,325	\$14,096	2024
Pulse Arts Inc	CA	\$136,003	Executive Director	\$78,600	\$77,344	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Joy Engine Inc	WI	\$181,262	Executive Director	\$87,550	\$104,195	2024
The Mountain Artists Guild Inc	AZ	\$184,868	Executive Dir.	\$31,701	\$35,768	2023
Center Grove Fine Arts Academy Inc	IN	\$185,452	Executive Dir.	\$24,000	\$29,694	2023
Appalachian Children's Chorus Inc	WV	\$185,729	Executive Director	\$46,000	\$55,294	2025
Arts Access South Carolina	SC	\$130,873	Executive Di	\$50,500	\$61,810	2023
Catholic Literary Arts	TX	\$187,228	President And Founder	\$19,500	\$22,228	2024
Northwest Michigan Arts & Culture	MI	\$188,734	Executive Director	\$48,000	\$56,459	2024
Shakespearean Youth Theater Company	MN	\$124,596	Managing Director	\$36,000	\$41,734	2023
The Walter Hive	AZ	\$123,495	Executive Director	\$75,790	\$85,515	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to DC 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 DC 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 64 organizations. Compensation range \$958–\$133,384; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$158,586); for reference, expenses \$173,142 and assets \$3,559.

ROLE MATCH Nicole Brandes, reported title "*CHAIR*", 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.

OUTLIERS 2 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	98 th
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	97 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 (Nicole Brandes) 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 64 similarly situated organizations (Same NTEE sector (A25), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$130,000 is reasonable (approximately the 98th 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.