

This analysis benchmarks the total compensation of **Ross Willits, Executive Director / CEO** (\$64,500) against **every comparable organization** that fit the selection criteria — **150** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **79th** percentile of comparable organizations within the typical range

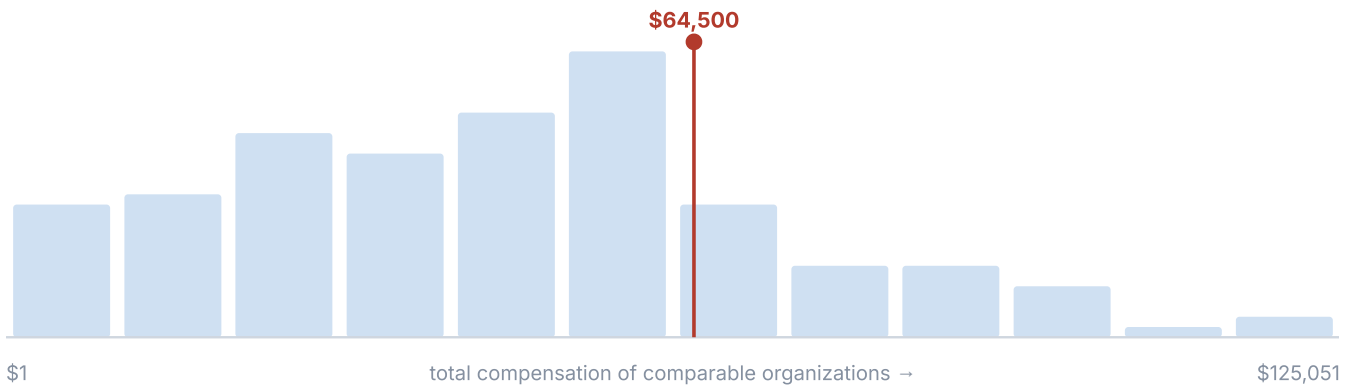
Benchmarked executive: Ross Willits — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A60).
BUDGET	Total revenue between \$241,274 and \$540,166 — 0.67x to 1.50x the subject's \$360,111 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A60), nationwide + budget 0.67–1.5x revenue.

150 organizations qualified on sector, size, and geography → **150** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,820	\$25,289	\$47,080	\$61,229	\$82,997	\$64,500
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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 MN 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
Holy City Arts & Lyric Opera	SC	\$357,749	General Dire	\$34,490	\$35,369	2024
Amazing Things Arts Center Inc	MA	\$357,744	Executive Director	\$67,234	\$59,390	2024
Strike Anywhere Inc	NY	\$362,504	Artistic Dir.	\$52,498	\$46,632	2024
American Theater Group	NJ	\$362,732	Artistic Dir	\$60,000	\$52,660	2024
Ladies Of Hip-hop Festival	NJ	\$363,054	Executive Director	\$13,700	\$12,379	2023
Lovegood Performing Arts Company	OR	\$363,379	President	\$12,160	\$11,428	2023
Studio 1	NC	\$356,006	Executive Dir.	\$60,100	\$61,044	2024
Shakespeare At A Nj Nonprofit Corporatio	NJ	\$355,121	Artistic Director	\$18,958	\$16,639	2024
Thomasville Entertainment	GA	\$365,778	Executive Dir.	\$35,700	\$34,376	2025
Sc New Play Festival Inc	SC	\$354,165	Executive Artistic Director	\$30,000	\$29,972	2025
Sunfest Of Palm Beach County Inc	FL	\$368,350	Executive Director	\$117,990	\$106,149	2025
Impact Arts Inc	TX	\$350,870	Chief Operating Officer	\$17,500	\$17,716	2023
Bembe Drum & Dance Inc	WI	\$369,420	Int. Exec. D	\$28,323	\$29,076	2024
Cleveland Arts Prize	OH	\$350,187	Executive Di	\$43,896	\$45,702	2024
Shine On Performing Arts	TX	\$371,248	President Of Board & Executive Artistic	\$40,019	\$39,351	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
			Director			
Little Globe Inc	NM	\$348,773	Co-director	\$50,250	\$54,697	2023
Teatro Experimental Yerbabruja Inc	NY	\$371,539	Executive Director	\$100,000	\$88,826	2024
Arcadia Performing Arts Inc	PA	\$348,016	Executive Director	\$39,800	\$39,015	2024
Aloha Performing Arts Company	HI	\$347,681	Past Preside	\$77,666	\$70,371	2023
Prescott Circus Theatre	CA	\$374,696	Executive Dir.	\$60,738	\$51,555	2024
The Stars Of Tomorrow Project Inc	NY	\$344,741	Director	\$69,000	\$61,290	2024
Chelsea Music Festival Corporation	NY	\$344,365	Director	\$10,000	\$8,883	2024
Newport Opera House Association	NH	\$340,825	Executive Director	\$53,500	\$48,560	2024
Blue Water Theatre Company	MN	\$340,562	Managing Director	\$55,000	\$53,422	2024
Authentic Community Theatre Inc	MD	\$339,283	President	\$33,950	\$32,122	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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 **150** organizations. Compensation range \$1–\$125,051; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$360,111); for reference, expenses \$397,232 and assets \$98,279.
ROLE MATCH	Ross Willits, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this 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	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	79 th
Total compensation (D + F), as reported (no adjustments)	75 th
Reportable pay only (column D), adjusted	81 st
All sources (D + E + F), adjusted	79 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 (Ross Willits) 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 150 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$64,500 is reasonable (approximately the 79th 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.