

Marquee Youth Stage

Executive Director / CEO

This analysis benchmarks the total compensation of **Concepcion Flores, Executive Director / CEO** (\$61,154) against **every comparable organization** that fit the selection criteria — **135** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **64th** percentile of comparable organizations within the typical range

Benchmarked executive: Concepcion Flores — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A60).

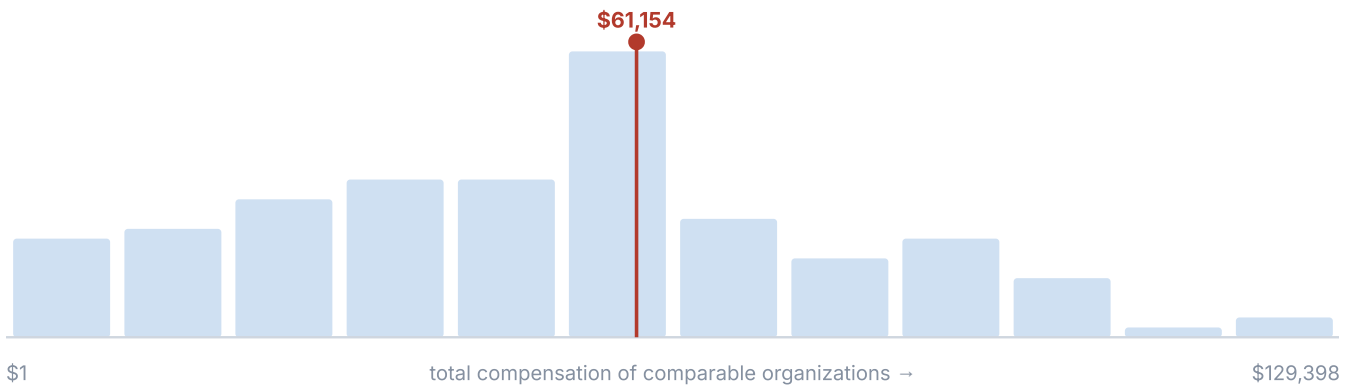
BUDGET Total revenue between \$294,432 and \$659,178 — 0.67x to 1.50x the subject's \$439,452 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A60), nationwide + budget 0.67–1.5x revenue.

135 organizations qualified on sector, size, and geography

→ **135** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,173	\$30,794	\$54,456	\$67,151	\$93,600	\$61,154
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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
Cincinnati Children's Choir	OH	\$431,289	Executive Director	\$44,425	\$46,627	2025
Basque Foundation Inc	ID	\$448,587	Secretary/tr	\$13,071	\$14,561	2023
Urban Music Theatre Inc	IN	\$430,269	Executive Director/vice Chairman	\$40,000	\$42,907	2024
Portland Taiko	OR	\$430,188	Board Member	\$1,025	\$968	2024
Katia And Company Inc	CA	\$427,041	President	\$1,800	\$1,628	2023
Conundrum Theatre Company Inc	CA	\$424,860	Executive Direc	\$88,720	\$77,925	2024
Roshni	CO	\$423,743	Executive/artistic Director	\$99,000	\$96,559	2024
Cherry Orchard Festival Foundation Corp	NY	\$418,930	Chairman	\$109,334	\$103,462	2023
Theater Reaching Young People & Schools	MO	\$417,834	Executive Artistic Director	\$45,000	\$48,480	2024
Mondo Bizarro Productions	LA	\$414,694	Executive Director	\$7,000	\$8,072	2023
Music Export Memphis	TN	\$412,991	Executive Director.	\$90,857	\$97,143	2024
Luminary Arts Corporation	CA	\$410,560	President	\$60,331	\$52,991	2024
Bitterroot Performing Arts Council Inc	MT	\$468,455	Executive Dir.	\$21,376	\$22,834	2025
Child Hope International	CA	\$410,405	Executive Director	\$94,738	\$83,211	2024
Linton Incorporated	OH	\$407,275	Executive Director	\$65,291	\$72,419	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Gilmer Arts & Heritage Association	GA	\$406,349	Excutive Director	\$48,000	\$49,092	2024
Riverside Arts Center Foundation Inc	MI	\$405,796	Executive Dir.	\$88,580	\$93,000	2024
Hued Songs Inc	FL	\$475,996	President	\$51,600	\$49,307	2024
Hot House West	UT	\$402,831	Executive Di	\$22,936	\$23,878	2024
Ethel's Foundation For The Arts Inc	NY	\$476,928	Director	\$65,250	\$61,745	2023
Beaches Fine Arts Series Inc	FL	\$401,211	Executive Di	\$81,764	\$76,116	2025
Les Delices	OH	\$478,951	Executive Di	\$73,568	\$77,215	2025
Cypress Creek Foundation For The	TX	\$482,142	Executive Di	\$67,500	\$68,681	2024
Golden Gate Symphony Orchestra	CA	\$396,157	Music Direcotr	\$35,730	\$30,574	2025
New Mexico Jazz Workshop Inc	NM	\$482,828	Director	\$62,345	\$68,207	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 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 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 135 organizations. Compensation range \$1–\$129,398; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$439,452); for reference, expenses \$365,576 and assets \$364,494.

ROLE MATCH	Concepcion Flores, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 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	64 th
Total compensation (D + F), as reported (no adjustments)	61 st
Reportable pay only (column D), adjusted	66 th
All sources (D + E + F), adjusted	64 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 (Concepcion Flores) 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 135 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$61,154 is reasonable (approximately the 64th 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.