

Heart For Dance

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Leslie Glendening, Executive Director / CEO** (\$26,000) against **every comparable organization** that fit the selection criteria — **131** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **37th** percentile of comparable organizations within the typical range

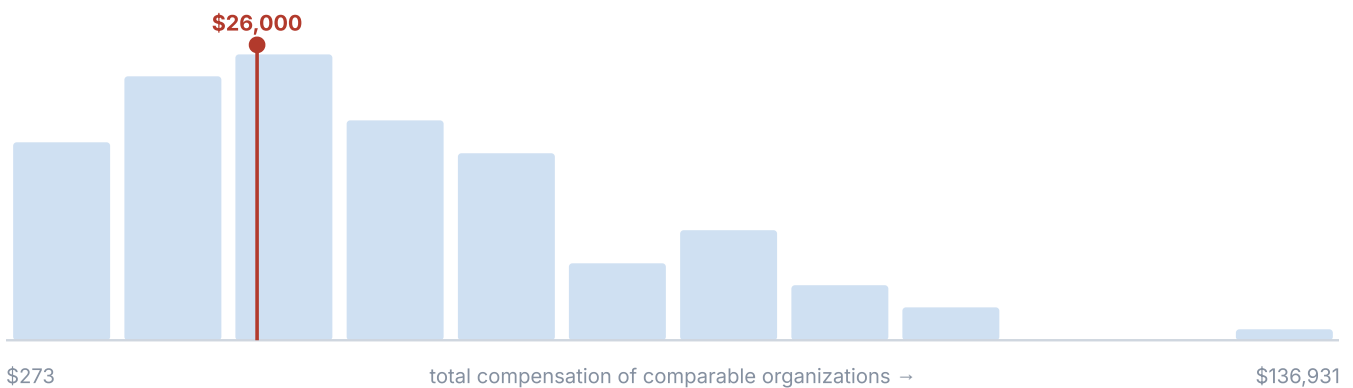
Benchmarked executive: Leslie Glendening — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A62).
BUDGET	Total revenue between \$186,709 and \$418,006 — 0.67x to 1.50x the subject's \$278,671 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A62), nationwide + budget 0.67–1.5x revenue.

131 organizations qualified on sector, size, and geography → **131** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,425	\$18,109	\$33,371	\$50,556	\$74,073	\$26,000
---------	----------	----------	----------	----------	----------



● 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 MI 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
Danceability Inc	NY	\$278,210	Executive Di	\$58,865	\$53,057	2023
Soul To Sole Choreography	CA	\$276,490	Secretary	\$26,316	\$22,016	2024
Bare Bait Dance	MT	\$275,622	Executive Di	\$30,001	\$31,331	2024
South Carolina Summer Dance Conservatory	SC	\$275,580	Artistic Director/ceo	\$32,070	\$33,371	2023
Layerhythm Productions Inc	NY	\$283,841	President	\$46,271	\$40,509	2024
Knickerbocker Cotillion Inc	NJ	\$284,220	Executive Dir.	\$38,000	\$32,871	2024
The Mahea Uchiyama Center For	CA	\$272,731	Director	\$65,462	\$54,765	2024
Headlong Dance Theater Inc	PA	\$284,717	President	\$45,000	\$46,597	2022
Dynamic Forms Inc	NY	\$271,786	Founder, Executive & Artistic Director	\$156,410	\$136,931	2024
Lubovitch Dance Foundation Inc	NY	\$271,782	Executive Director/chief Financial Officer	\$112,433	\$101,339	2023
Celebrate The Beat	CO	\$285,601	Managing Dir.	\$61,250	\$56,901	2024
Indiana Dance Coaches Association I	IN	\$271,531	President	\$5,000	\$5,260	2023
Focus Dance Corporation	FL	\$271,128	Secretary	\$5,893	\$5,363	2024
Uptown Dance Company	TX	\$286,613	Executive Director	\$33,350	\$32,321	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Abhinaya Dance Company Of San Jose	CA	\$286,824	Secretary	\$7,500	\$6,460	2023
Keane Sense Of Rhythm Inc	MN	\$286,852	Executive Director	\$60,902	\$58,303	2024
Chicago Korean Dance Company	IL	\$270,390	President	\$30,000	\$29,418	2023
Dance Moves Stl	MO	\$287,414	Executive Director	\$58,000	\$57,982	2025
Pioneer Winter Collective Inc	FL	\$287,596	Executive Director	\$43,529	\$40,788	2023
Saratoga Springs Youth Ballet Inc	NY	\$290,227	Chairwoman	\$55,638	\$48,709	2024
Boston Dance Theater	MA	\$265,217	Ex-officio	\$58,073	\$50,559	2024
Arena Dances Inc	MN	\$263,987	Artistic Dir	\$29,800	\$27,793	2025
Hedwig Dances Inc	IL	\$258,348	Artistic Dir	\$65,000	\$61,911	2024
Ginger Brown's Academy Of Performing Art	GA	\$258,284	Director	\$5,694	\$5,710	2023
Cergua Rivera Dance Theatre	IL	\$299,861	Artistic Dir.	\$44,604	\$41,389	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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 **131** organizations. Compensation range \$273–\$136,931; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$278,671); for reference, expenses \$301,667 and assets \$903,491.
ROLE MATCH	Leslie Glendening, 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	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	37 th
Total compensation (D + F), as reported (no adjustments)	34 th
Reportable pay only (column D), adjusted	37 th
All sources (D + E + F), adjusted	37 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 (Leslie Glendening) 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 131 similarly situated organizations (Same NTEE sector (A62), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,000 is reasonable (approximately the 37th 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.