

Contemporary Youth Orchestra

Executive Director / CEO

EIN 341820263
 OH · NTEE A60
 FY ending 2023-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Kimberly Diechler, Executive Director / CEO** (\$72,892) against **every comparable organization** that fit the selection criteria — **154** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 91st percentile of comparable organizations

above the 90th percentile — board review recommended

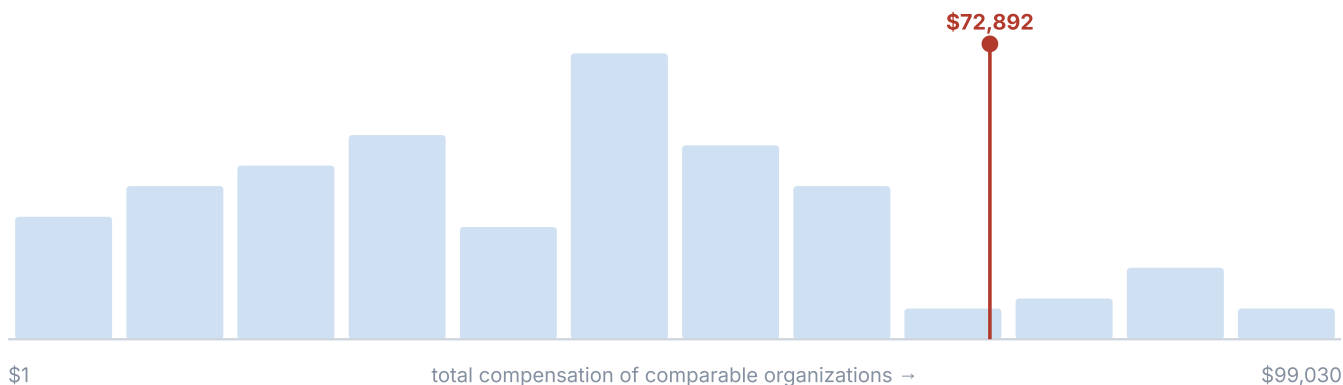
Benchmarked executive: Kimberly Diechler — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A60).
BUDGET	Total revenue between \$196,642 and \$440,245 — 0.67x to 1.50x the subject's \$293,497 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A60), nationwide + budget 0.67–1.5x revenue.

154 organizations qualified on sector, size, and geography → **154** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,980	\$23,129	\$41,931	\$55,516	\$69,627	\$72,892
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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 OH 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
Baltimore Improv Group	MD	\$293,707	Managing Director	\$50,000	\$44,135	2023
Death Of Classical Inc	NY	\$293,171	Artistic Director	\$28,855	\$23,912	2024
Everett	RI	\$291,469	Co-artistic Director/treas	\$35,100	\$31,777	2023
Danielandsomesuperfriends Inc	NY	\$296,045	Ceo, Artistic Director	\$69,823	\$56,370	2025
Rawdance	CA	\$296,383	Director	\$3,802	\$3,011	2024
Inspire Music Service Hope Inc	AZ	\$288,484	Executive Director	\$24,000	\$21,792	2023
Royal Stage Christian Performing Arts	CA	\$286,993	Executive Director	\$11,000	\$8,968	2023
The Oratorio Society Of Virginia	VA	\$284,836	Executive Director	\$29,875	\$25,771	2025
Brownbody	MN	\$302,426	Executive Director	\$63,550	\$59,288	2023
Katharsis Media	NM	\$302,669	Executive Director	\$71,027	\$70,057	2024
Christ In The Arts Of West Texas Inc	TX	\$302,809	President	\$26,300	\$23,504	2025
Ankeny Friends Of The Arts	IA	\$304,062	Executive Director	\$47,885	\$49,503	2023
Santa Clara Valley Performing Arts Association	CA	\$282,072	Artistic Director	\$20,000	\$15,838	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Carpinteria Community Theater Inc	CA	\$281,492	Executive Director	\$50,000	\$39,595	2024
Ghostlight Productions Inc	MI	\$306,295	General Manager & Artistic Director	\$39,250	\$37,153	2024
Youth Dance Ensemble And School	MN	\$306,706	Executive Director	\$60,468	\$53,381	2025
Montavilla Jazz Festival	OR	\$279,212	Executive Director	\$26,400	\$22,484	2024
Hickory Ballet And Performing Arts	NC	\$278,659	Executive Dir.	\$27,100	\$26,438	2023
Xelias Aerial Arts Studio	MN	\$309,842	Executive Director	\$96,000	\$84,749	2025
Melodic Movements Performing Arts Program Inc	DE	\$276,768	President	\$49,600	\$45,854	2023
Reno Dance Company	NV	\$311,005	Executive Director	\$15,000	\$13,789	2024
Kid Pan Alley	VA	\$273,708	Artistic & Executive Direc	\$64,466	\$58,768	2023
Performing Arts Academy Of New	TX	\$313,628	Chairman	\$29,996	\$27,516	2024
Caldwell Fine Arts Series Inc	ID	\$272,847	Director	\$47,429	\$45,077	2025
Road Show Inc	IL	\$272,738	Executive Director	\$42,220	\$38,065	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OH 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 OH 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	154 organizations. Compensation range \$1–\$99,030; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$293,497); for reference, expenses \$351,077 and assets \$96,146.
ROLE MATCH	Kimberly Diechler, reported title "EXECUTIVE DI", 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.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	91 st
Total compensation (D + F), as reported (no adjustments)	89 th
Reportable pay only (column D), adjusted	92 nd
All sources (D + E + F), adjusted	90 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 (Kimberly Diechler) 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 154 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$72,892 is reasonable (approximately the 91st 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.