

# Viva Performing Arts Inc

Executive Director / CEO

EIN 453190495

IL · NTEE A61

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mary Ann Rhoades, Executive Director / CEO** (\$27,515) against **every comparable organization** that fit the selection criteria — **471** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **58<sup>th</sup>** percentile of comparable organizations within the typical range

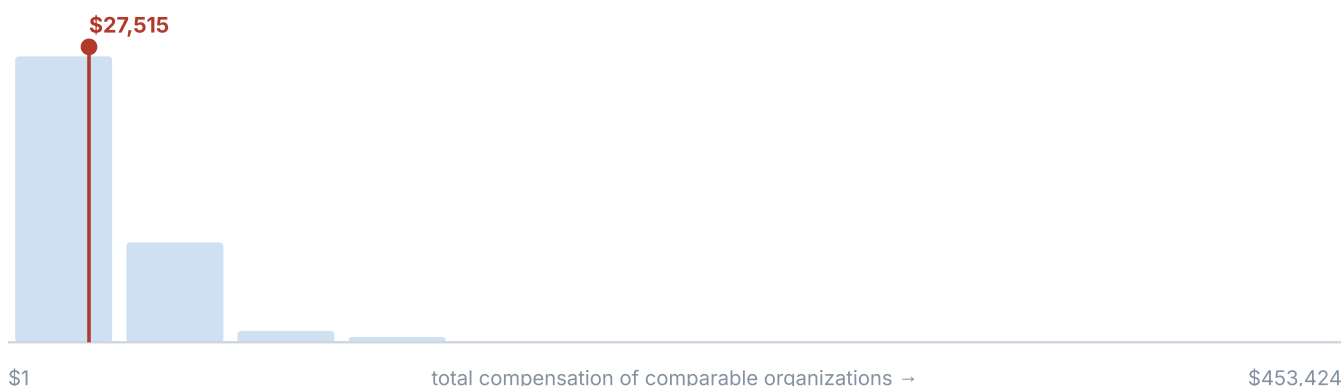
**Benchmarked executive:** Mary Ann Rhoades — reported title “SECRETARY/TREASURER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A61).
BUDGET	Total revenue between \$60,604 and \$135,682 — 0.67x to 1.50x the subject's \$90,455 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

**471** organizations qualified on sector, size, and geography → **471** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,539	\$10,075	\$23,154	\$42,885	\$58,694	<b>\$27,515</b>
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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
<a href="#">Prime Productions</a>	MN	\$90,454	Co-artistic	\$7,500	<b>\$7,538</b>	2024
<a href="#">Apples And Oranges Arts Inc</a>	CA	\$90,438	Artistic Director	\$137,245	<b>\$120,546</b>	2024
<a href="#">Fannie Lou Hamer Institute Of Advocacy &amp; Social Action</a>	NC	\$90,500	President	\$45,000	<b>\$47,295</b>	2024
<a href="#">Colonial Theater Inc</a>	ME	\$90,527	Executive Director	\$30,000	<b>\$31,459</b>	2023
<a href="#">Alex Haley Museum Association</a>	TN	\$90,663	Site Manager	\$22,000	<b>\$23,522</b>	2024
<a href="#">You Can Live History Inc</a>	CO	\$90,775	President	\$18,500	<b>\$18,044</b>	2024
<a href="#">Spokane Chamber Music Association</a>	WA	\$90,126	Marketing Director	\$11,100	<b>\$10,109</b>	2024
<a href="#">Jesuit Dallas Museum</a>	TX	\$90,804	Museum Director	\$13,758	<b>\$14,412</b>	2023
<a href="#">Jack Oconnor Hunting Heritage &amp; Gallery 110</a>	ID	\$90,074	Secretary	\$1,583	<b>\$1,713</b>	2024
<a href="#">Gallery 110</a>	WA	\$89,994	Director	\$38,307	<b>\$35,915</b>	2023
<a href="#">Australian International Screen</a>	FL	\$89,964	Executive Director	\$121,541	<b>\$116,139</b>	2024
<a href="#">French Art Colony</a>	OH	\$90,963	Executive Director	\$18,930	<b>\$20,394</b>	2024
<a href="#">Paper Circle</a>	OH	\$89,941	Executive Dir	\$19,215	<b>\$21,313</b>	2023
<a href="#">Historical Society Of Perry County</a>	PA	\$91,041	Employee	\$930	<b>\$943</b>	2024
<a href="#">New Music Works</a>	CA	\$89,810	Artistic Dir.	\$15,600	<b>\$14,107</b>	2023
<a href="#">Society Of Animal Artists Inc</a>	CO	\$91,564	Executive Direc	\$49,000	<b>\$47,792</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Chinese Historical Society Of New England Inc</a>	MA	\$91,564	Managing Director	\$36,427	<b>\$35,684</b>	2022
<a href="#">Childrens Chorus Of Collin County</a>	TX	\$89,323	Director	\$12,500	<b>\$12,719</b>	2024
<a href="#">Koshare Indian Museum Inc</a>	CO	\$89,322	Manger	\$50,000	<b>\$48,767</b>	2024
<a href="#">The Enamelist Society Inc</a>	GA	\$91,600	Managing Dir	\$12,000	<b>\$12,635</b>	2023
<a href="#">Peaceweavers Inc</a>	NY	\$89,254	President	\$24,100	<b>\$22,151</b>	2024
<a href="#">Sing Stark Inc</a>	OH	\$89,207	Executive Director	\$49,500	<b>\$53,328</b>	2024
<a href="#">Historic Marion Revitalization</a>	SC	\$91,900	Executive Dir.	\$27,394	<b>\$28,320</b>	2025
<a href="#">Crested Butte School Of Dance</a>	CO	\$91,997	Executive Director	\$22,500	<b>\$22,594</b>	2023
<a href="#">Berkeley Architectural Heritage Association</a>	CA	\$88,893	Executive Director	\$33,500	<b>\$29,424</b>	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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	<b>471</b> organizations. Compensation range \$1–\$453,424; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$90,455); for reference, expenses \$84,781 and assets \$56,941.
ROLE MATCH	Mary Ann Rhoades, reported title " <i>SECRETARY/TREASURER</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>

**RELATED-ORG PAY** 35 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 13 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	58 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	57 <sup>th</sup>
Reportable pay only (column D), adjusted	60 <sup>th</sup>
All sources (D + E + F), adjusted	53 <sup>rd</sup>

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 (Mary Ann Rhoades) 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 471 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$27,515 is reasonable (approximately the 58<sup>th</sup> 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.