

The Children's Center For Science &

Executive Director / CEO

EIN 454467354

OH · NTEE A11

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Katherine Detoro, Executive Director / CEO** (\$374) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 0th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Katherine Detoro — reported title “EXECUTIVE DIRECTOR - NON-VOTING”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A11).

BUDGET Total revenue between \$64,761 and \$144,988 — 0.67x to 1.50x the subject's \$96,659 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A11), nationwide + budget 0.67–1.5x revenue.

16 organizations qualified on sector, size, and geography

→ **16** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,880	\$5,442	\$12,224	\$24,184	\$63,005	\$374
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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
Smh Support Corporation	NY	\$104,003	Chairperson	\$77,265	\$67,866	2023
The Robert & Jane Meyerhoff Modern Art	MD	\$87,004	Trustee	\$463,127	\$420,873	2023
Sammons Center Endowment Corp	TX	\$86,821	Executive Director	\$13,000	\$12,278	2024
Cmc Leverage Lender Inc	CA	\$85,738	Executive Director	\$12,422	\$9,866	2025
Nashville Ballet Foundation	TN	\$108,590	Artistic Director/ceo	\$4,054	\$4,023	2024
Waynesboro Community Theatre Project Inc	PA	\$109,329	Director	\$29,879	\$28,132	2024
Trent House Association Inc	NJ	\$111,226	Interim Executive Director	\$6,000	\$5,207	2023
Barnsdall Arts	CA	\$113,634	Executive Dir.	\$21,800	\$17,315	2025
Wabe Foundation Inc	GA	\$77,475	Ceo	\$23,398	\$22,868	2023
Cca North Corporation	NH	\$126,000	Vice-president	\$11,414	\$9,951	2024
Ihsaa Achieve Foundation	IA	\$127,905	Executive Director	\$56,244	\$58,144	2024
San Antonio Art League	TX	\$129,113	Committee Chair	\$6,000	\$5,520	2025
Friends Of The St Augustine Amphitheatre Inc	FL	\$130,774	Director	\$2,000	\$1,826	2023
Friends Of The M	MN	\$133,626	Director	\$12,670	\$12,169	2023
Capitol City Lodge No 1147 Improved Benevolent	CA	\$135,068	President	\$4,584	\$3,737	2024
Camp Aldersgate Foundation	AR	\$136,118	Director	\$11,653	\$12,367	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 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 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 16 organizations. Compensation range \$1,826–\$420,873; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$96,659); for reference, expenses \$75,244 and assets \$1,295,997.

ROLE MATCH Katherine Detoro, reported title "*EXECUTIVE DIRECTOR - NON-VOTING*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 10 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 3 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	0 th
Total compensation (D + F), as reported (no adjustments)	0 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	38 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 (Katherine Detoro) 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 16 similarly situated organizations (Same NTEE sector (A11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$374 is reasonable (approximately the 0th 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.