

This analysis benchmarks the total compensation of **Laura Potter, Executive Director / CEO** (\$73,568) against **every comparable organization** that fit the selection criteria — **132** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **79th** percentile of comparable organizations within the typical range

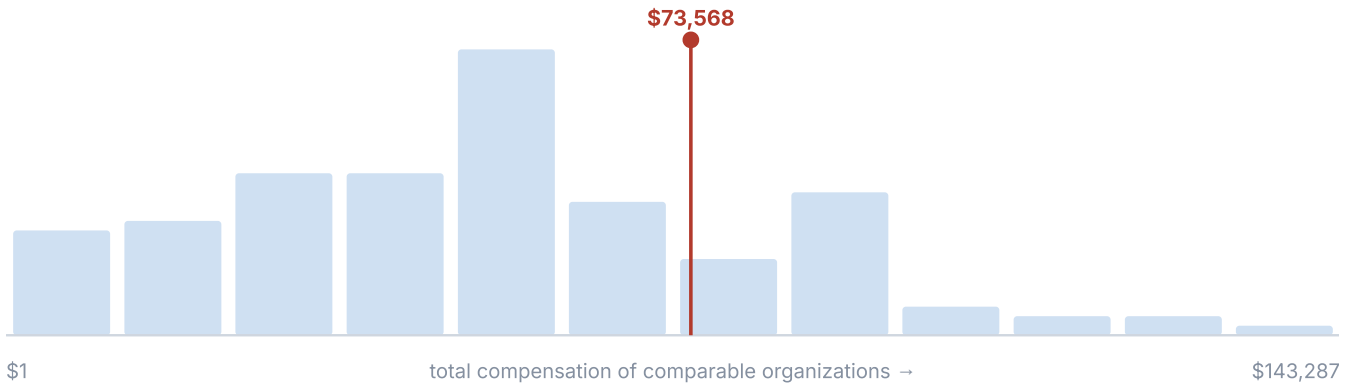
Benchmarked executive: Laura Potter — reported title "EXECUTIVE DI", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A60).
BUDGET	Total revenue between \$320,897 and \$718,426 — 0.67x to 1.50x the subject's \$478,951 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A60), nationwide + budget 0.67–1.5x revenue.

132 organizations qualified on sector, size, and geography → **132** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,118	\$31,229	\$52,277	\$69,093	\$92,123	\$73,568
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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
Ethel's Foundation For The Arts Inc	NY	\$476,928	Director	\$65,250	\$58,830	2023
Hued Songs Inc	FL	\$475,996	President	\$51,600	\$46,978	2024
Cypress Creek Foundation For The	TX	\$482,142	Executive Di	\$67,500	\$65,437	2024
New Mexico Jazz Workshop Inc	NM	\$482,828	Director	\$62,345	\$64,986	2024
Pittsburgh International Folk Arts Institute	PA	\$487,691	Executive Director	\$38,000	\$37,810	2023
Marion Art Center Inc	MA	\$487,843	Executive Dir.	\$77,171	\$67,207	2024
Bitterroot Performing Arts Council Inc	MT	\$468,455	Executive Dir.	\$21,376	\$21,755	2025
Notable Music And Arts Organization	CA	\$490,000	Officer, Director	\$30,000	\$25,106	2024
Wr Arts Inc	NY	\$492,198	President	\$66,245	\$58,013	2024
Performing Arts Houston Foundation	TX	\$497,303	Ceo - Performing Arts Hous	\$13,284	\$13,258	2023
Gatherings On The Green Inc	WI	\$501,543	Vice President/interim Exec Dir	\$82,500	\$85,967	2023
Kern Dance Alliance	CA	\$501,948	Executive Dir.	\$112,308	\$93,984	2024
Starling Productions Inc	NY	\$502,696	Executive Director	\$132,655	\$116,171	2024
Vocal Arts Society	DC	\$503,514	Generaldirector	\$110,600	\$96,837	2023
Girls Make Beats Inc	FL	\$504,013	President	\$135,417	\$123,287	2024
Basque Foundation Inc	ID	\$448,587	Secretary/tr	\$13,071	\$13,873	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Delaware Shakespeare Festival Inc	DE	\$514,084	Managing Director	\$1,500	\$1,465	2023
Valley Of The Moon Music Festival	CA	\$516,882	Other	\$39,983	\$33,460	2024
Oxford Community Arts Center	OH	\$516,887	Exec Dir	\$51,200	\$52,555	2024
Phantom Projects Educ Theater	CA	\$516,942	Art Director	\$62,000	\$51,884	2024
Marquee Youth Stage	IL	\$439,452	Executive Dir.	\$61,154	\$58,266	2024
Audacity Performing Arts Project Inc	CA	\$520,814	Ceo	\$105,000	\$85,604	2025
Arts Enrichment For All	CA	\$524,890	Ceo	\$67,463	\$56,456	2024
Cincinnati Children's Choir	OH	\$431,289	Executive Director	\$44,425	\$44,425	2025
Urban Music Theatre Inc	IN	\$430,269	Executive Director/vice Chairman	\$40,000	\$40,880	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 2025 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 132 organizations. Compensation range \$1–\$143,287; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$478,951); for reference, expenses \$475,406 and assets \$135,163.

ROLE MATCH	Laura Potter, reported title "EXECUTIVE DI", 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	79 th
Total compensation (D + F), as reported (no adjustments)	75 th
Reportable pay only (column D), adjusted	81 st
All sources (D + E + F), adjusted	78 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 (Laura Potter) 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 132 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$73,568 is reasonable (approximately the 79th 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.