

Creative Strategies For Change

Executive Director / CEO

This analysis benchmarks the total compensation of **Theresa Gatewood, Executive Director / CEO** (\$82,181) 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 **38th** percentile of comparable organizations within the typical range

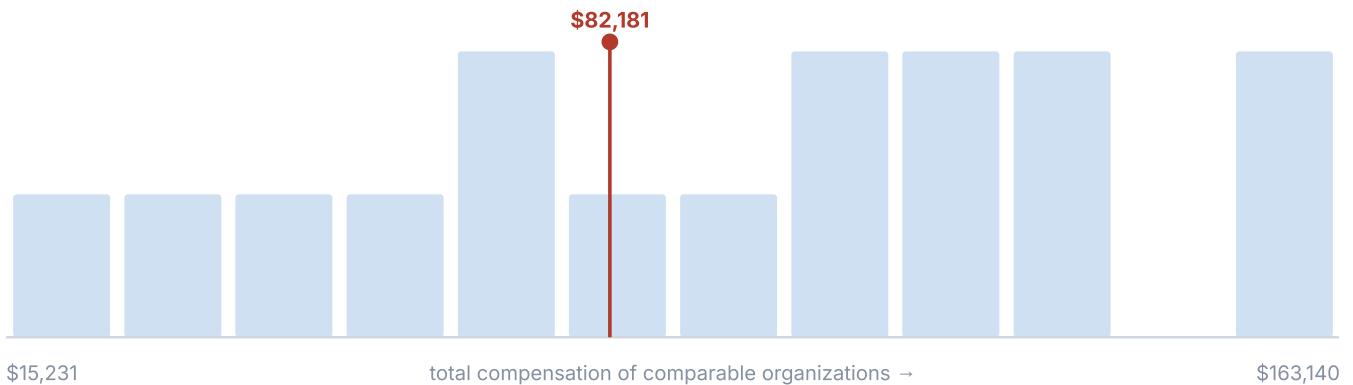
Benchmarked executive: Theresa Gatewood — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

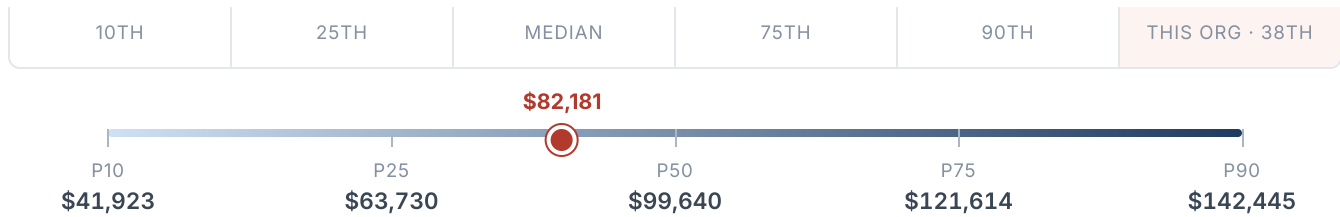
SECTOR	Organizations sharing the subject's NTEE classification (B99).
BUDGET	Total revenue between \$284,873 and \$637,776 — 0.67x to 1.50x the subject's \$425,184 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B99) + CO + budget 0.67–1.5x revenue.

16 organizations qualified on sector, size, and geography → **16** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$41,923	\$63,730	\$99,640	\$121,614	\$142,445	\$82,181
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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 CO 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
Colorado Agricultural Leadership	CO	\$435,088	Ceo	\$48,000	\$46,623	2024
Colorado High School Coaches Association Inc	CO	\$400,414	Executive Director	\$72,141	\$70,071	2024
District Twelve Educators' Association	CO	\$386,999	President	\$134,965	\$131,093	2024
Hawkquest	CO	\$465,359	Executive Di	\$110,475	\$107,305	2024
The Hive Dgo	CO	\$366,407	Executive Dir.	\$54,248	\$52,692	2024
Action Mile High Foundation	CO	\$489,906	Coo	\$118,454	\$118,454	2023
Heartlight Center Inc	CO	\$359,354	Executive Dir.	\$91,975	\$91,975	2023
Denver Biennial Of The Americas	CO	\$344,954	Executive Di	\$167,959	\$163,140	2024
Academy For International School Heads	CO	\$341,123	Ceo	\$158,055	\$153,520	2024
Masa Seed Foundation	CO	\$520,081	Executive Dir.	\$38,322	\$37,223	2024
Vail Symposium	CO	\$534,306	Executive Dir.	\$135,250	\$131,370	2024
Westminster Afc Inc	CO	\$297,458	Executive Director	\$15,231	\$15,231	2023
Psychedelic Research And Training Institute	CO	\$559,658	President	\$116,920	\$113,566	2024
Teaching Peace Inc	CO	\$560,596	Executive Di	\$117,751	\$114,373	2024
Azmera	CO	\$595,488	Director	\$69,400	\$67,409	2024
Pop Culture Classroom	CO	\$626,692	Executive Director	\$87,132	\$87,132	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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 \$15,231–\$163,140; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$425,184); for reference, expenses \$539,560 and assets \$533,659.

ROLE MATCH Theresa Gatewood, reported title "*Executive Dir.*", benchmarked as Executive Director / CEO. The title maps directly to this role.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	38 th
Total compensation (D + F), as reported (no adjustments)	38 th
Reportable pay only (column D), adjusted	44 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 (Theresa Gatewood) 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 (B99) + CO + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$82,181 is reasonable (approximately the 38th 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.