

# De Colores Arts

Executive Director / CEO

EIN 462909183

CA · NTEE A99

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Shana Murray, Executive Director / CEO** (\$132,613) against **every comparable organization** that fit the selection criteria — **25** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100<sup>th</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

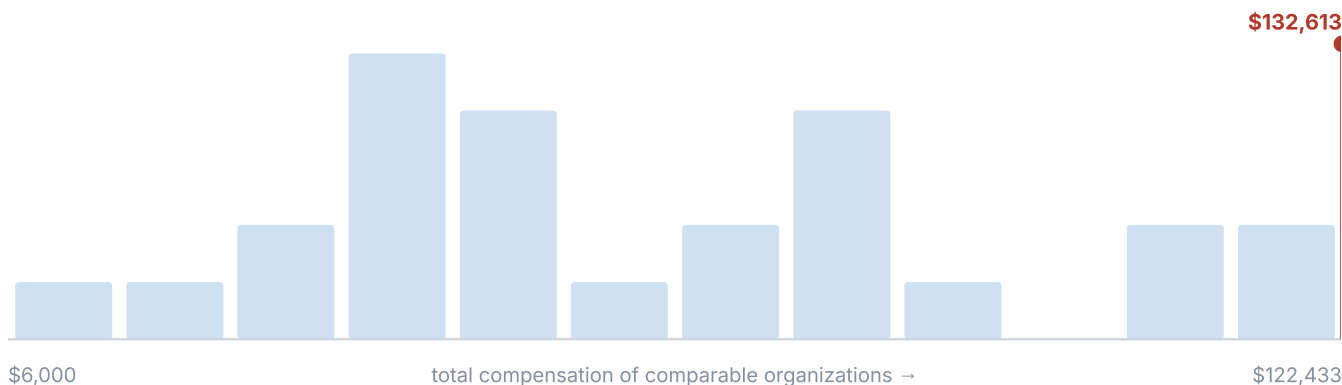
**Benchmarked executive:** Shana Murray — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

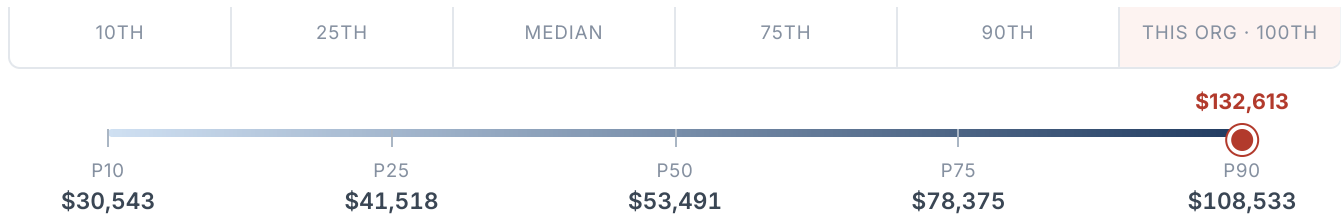
SECTOR	Organizations sharing the subject's NTEE classification (A99).
BUDGET	Total revenue between \$263,717 and \$590,412 — 0.67x to 1.50x the subject's \$393,608 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A99) + CA + budget 0.67–1.5x revenue.

**25** organizations qualified on sector, size, and geography → **25** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$30,543	\$41,518	\$53,491	\$78,375	\$108,533	<b>\$132,613</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 CA 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="#">Demolay International 73000 Northern California</a>	CA	\$390,765	Executive Director	\$81,946	<b>\$84,366</b>	2023
<a href="#">D2is Foundation</a>	CA	\$382,720	President	\$40,327	<b>\$41,518</b>	2023
<a href="#">The Society For Financial Awareness</a>	CA	\$426,670	Coo	\$108,489	<b>\$108,489</b>	2024
<a href="#">Drag Story Hour</a>	CA	\$349,890	E.d. To 12/23	\$66,058	<b>\$66,058</b>	2024
<a href="#">Sol Treasures Inc</a>	CA	\$343,778	Executive Dir.	\$83,334	<b>\$83,334</b>	2024
<a href="#">Sutter County Parent Network</a>	CA	\$444,405	Co-executive Director	\$56,264	<b>\$56,264</b>	2024
<a href="#">Los Angeles Indigenous Peoples' Alliance</a>	CA	\$336,000	Director	\$6,000	<b>\$6,000</b>	2024
<a href="#">Women Wonder Writers</a>	CA	\$460,237	Lead Instructor	\$42,317	<b>\$43,567</b>	2023
<a href="#">Side Street Projects</a>	CA	\$463,757	Executive Director	\$76,076	<b>\$76,076</b>	2024
<a href="#">Shipyard Trust For The Arts</a>	CA	\$321,074	President Ceo	\$118,920	<b>\$122,433</b>	2023
<a href="#">Cinestory Inc</a>	CA	\$319,934	Executive Director	\$32,700	<b>\$31,857</b>	2025
<a href="#">Drumming For Your Life Institute</a>	CA	\$473,746	President	\$51,200	<b>\$52,712</b>	2023
<a href="#">Dance Film Sf Inc</a>	CA	\$312,344	Interim Executive Director	\$68,950	<b>\$70,987</b>	2023
<a href="#">Chopsticks Alley Art</a>	CA	\$302,349	Executive Director	\$78,375	<b>\$78,375</b>	2024
<a href="#">Vietnamese American Organization - Vao</a>	CA	\$299,478	Executive Director	\$23,209	<b>\$23,895</b>	2023
<a href="#">Filipino American Symphony Orchestra</a>	CA	\$299,219	Executive Director	\$71,936	<b>\$74,061</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">San Francisco Classical Voice</a>	CA	\$494,641	Exec Director	\$121,000	<b>\$121,000</b>	2024
<a href="#">Youth Outreach And Learning Institute</a>	CA	\$497,001	Castro	\$35,160	<b>\$35,160</b>	2024
<a href="#">Better Business Bureau Serving The</a>	CA	\$501,477	Secretary/coo	\$48,259	<b>\$48,259</b>	2024
<a href="#">Hear Now Music Festival</a>	CA	\$280,055	President And Artistic Direct	\$40,500	<b>\$41,696</b>	2023
<a href="#">Cosmos Gakuin Japanese School</a>	CA	\$513,791	Director And President	\$48,000	<b>\$46,763</b>	2025
<a href="#">Studio 395 Foundation</a>	CA	\$265,130	Ceo	\$39,520	<b>\$39,520</b>	2024
<a href="#">California Nature Art Museum</a>	CA	\$535,623	Executive Director	\$108,563	<b>\$108,563</b>	2024
<a href="#">Salastina</a>	CA	\$548,956	Secretary	\$29,667	<b>\$29,667</b>	2024
<a href="#">Turning Point Center For Families</a>	CA	\$559,456	Director	\$51,956	<b>\$53,491</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	25 organizations. Compensation range \$6,000–\$122,433; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$393,608); for reference, expenses \$397,204 and assets \$14,866.
ROLE MATCH	Shana Murray, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 1 peer 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	100 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	100 <sup>th</sup>
Reportable pay only (column D), adjusted	100 <sup>th</sup>
All sources (D + E + F), adjusted	96 <sup>th</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 (Shana Murray) 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 25 similarly situated organizations (Same NTEE sector (A99) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$132,613 is reasonable (approximately the 100<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.