

# Little Eagle Arts Foundation

Executive Director / CEO

EIN 462999453

WI · NTEE A25

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Melanie Sainz, Executive Director / CEO** (\$32,280) against **every comparable organization** that fit the selection criteria — **157** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **36<sup>th</sup>** percentile of comparable organizations within the typical range

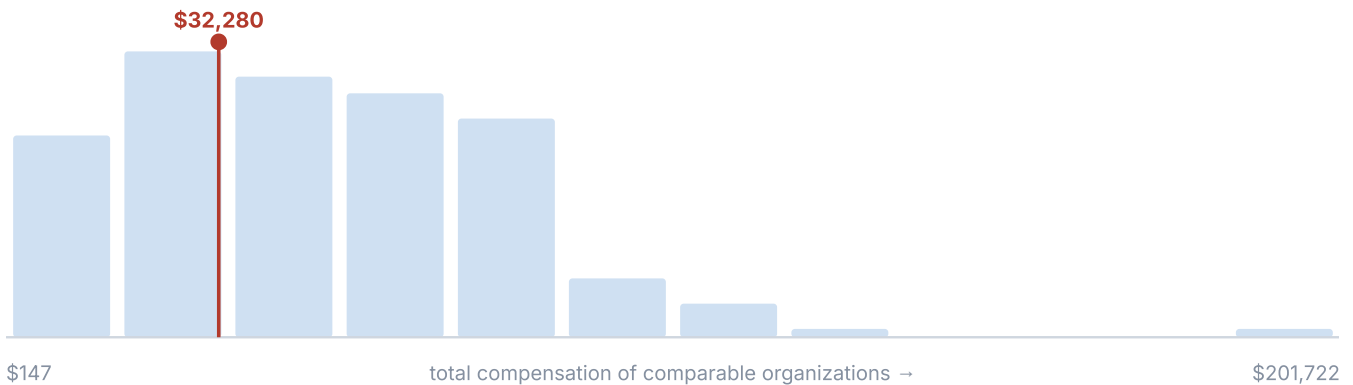
**Benchmarked executive:** Melanie Sainz — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A25).
BUDGET	Total revenue between \$196,732 and \$440,446 — 0.67x to 1.50x the subject's \$293,631 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A25), nationwide + budget 0.67–1.5x revenue.

**157** organizations qualified on sector, size, and geography → **157** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$8,853	\$24,342	\$45,568	\$66,230	\$82,375	<b>\$32,280</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 WI 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="#">Community Center For The Arts</a>	IL	\$293,638	President, Executive Director	\$25,016	<b>\$23,549</b>	2024
<a href="#">Embracing Our Differences</a>	MI	\$294,840	Secretary	\$25,440	<b>\$25,885</b>	2023
<a href="#">Cape Ann Art Haven Inc</a>	MA	\$294,868	Executive Director/treasurer	\$60,000	<b>\$53,151</b>	2023
<a href="#">Northeast Iowa School Of Music</a>	IA	\$292,244	Board Member	\$144	<b>\$147</b>	2025
<a href="#">Union Hall</a>	CO	\$292,190	Executive Di	\$52,832	<b>\$48,507</b>	2024
<a href="#">Aspireconservatory Of Fine &amp; Performing Arts Inc</a>	KY	\$295,157	Treasurer	\$47,709	<b>\$50,529</b>	2023
<a href="#">Friends Of Mcgroarty Cultural Arts Cntr</a>	CA	\$296,370	Executive Dir.	\$34,005	<b>\$27,391</b>	2025
<a href="#">Manship Artist Residence And Studios Inc</a>	MA	\$287,794	President	\$38,000	<b>\$33,662</b>	2023
<a href="#">Northville Art House Inc</a>	MI	\$287,460	Executive Di	\$70,000	<b>\$69,183</b>	2024
<a href="#">Summertime Gallery Inc</a>	NY	\$300,481	Gallery Director	\$51,154	<b>\$45,568</b>	2023
<a href="#">San Francisco Writers Conference</a>	CA	\$286,328	President	\$18,000	<b>\$14,883</b>	2024
<a href="#">Center For Architecture And Design</a>	CA	\$285,759	Executive Director	\$11,142	<b>\$9,484</b>	2023
<a href="#">Lancaster Creative Factory</a>	PA	\$284,765	Executive Director	\$25,000	<b>\$24,576</b>	2023
<a href="#">West Texas Conservatory</a>	TX	\$283,329	President	\$46,928	<b>\$46,276</b>	2023
<a href="#">Oregon Arts Watch</a>	OR	\$304,412	Executive Director	\$24,000	<b>\$20,791</b>	2025
<a href="#">Art Explorers Inc</a>	CA	\$305,597	Co Director	\$59,405	<b>\$49,117</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Junior High Incorporated</a>	CA	\$281,645	Executive Director	\$32,000	<b>\$26,458</b>	2024
<a href="#">Bocon Inc</a>	CA	\$305,928	Executive Dir.	\$83,499	<b>\$69,039</b>	2024
<a href="#">Nomadstudio Inc</a>	FL	\$307,266	Executive Director	\$48,083	<b>\$43,251</b>	2024
<a href="#">Santa Theresa Tileworks (Imago Dei)</a>	AZ	\$307,319	President	\$29,858	<b>\$27,495</b>	2024
<a href="#">Actors Garage</a>	NY	\$308,152	Trustee	\$152,016	<b>\$131,531</b>	2024
<a href="#">Allegheny Riverstone Center For The</a>	PA	\$279,022	Executive Director	\$30,000	<b>\$28,646</b>	2024
<a href="#">National Conservatory Of Dramatic Arts</a>	DC	\$308,410	President	\$34,706	<b>\$29,162</b>	2024
<a href="#">Milton Art Center Inc</a>	MA	\$309,748	Executive Director	\$95,220	<b>\$84,352</b>	2023
<a href="#">Arts Gowanus Inc</a>	NY	\$276,709	Executive Director	\$109,928	<b>\$95,114</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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** 157 organizations. Compensation range \$147–\$201,722; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$293,631); for reference, expenses \$154,570 and assets \$225,612. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** Melanie Sainz, reported title "EXECUTIVE DIRECTOR", 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	36 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	32 <sup>nd</sup>
Reportable pay only (column D), adjusted	36 <sup>th</sup>
All sources (D + E + F), adjusted	34 <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 (Melanie Sainz) 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 157 similarly situated organizations (Same NTEE sector (A25), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$32,280 is reasonable (approximately the 36<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.