

Human Connections

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Gabriela Moreno, Executive Director / CEO** (\$4,725) against the **2000** closest of **2,371** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 7th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Gabriela Moreno — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A03).

BUDGET Total revenue between \$148,388 and \$332,214 — 0.67x to 1.50x the subject's \$221,476 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

2,371 organizations qualified on sector, size, and geography → **2,000** within the band from the benchmarked peer set (closest by budget).

Distribution of comparable compensation



\$6,844	\$20,915	\$40,524	\$60,295	\$79,141	\$4,725
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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 IL 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
Ellen Sinopoli Dance Company Inc	NY	\$221,500	Director	\$12,040	\$11,360	2024
North Country Studio Workshops Inc	NH	\$221,522	Exec. Director	\$20,024	\$18,807	2025
Vineyard Arts Project Limited	MA	\$221,556	Founder And Artistic Director	\$97,846	\$94,513	2023
The Stage Oconee Inc	GA	\$221,389	Executive Director	\$9,975	\$10,781	2023
Baltimore Rock Opera Society Inc	MD	\$221,609	Executive Director	\$15,833	\$15,455	2024
Contra Costa Chinese School	CA	\$221,311	President	\$25,000	\$22,539	2024
United Chinese Learning Center	CA	\$221,680	Principal	\$51,480	\$46,413	2024
Napa Valley Youth Symphony	CA	\$221,203	Executive Director	\$54,000	\$50,123	2023
Filmmakers United	CA	\$221,196	President	\$44,780	\$40,372	2024
Fort Mill Economic Partners	SC	\$221,807	Executive Director	\$35,005	\$39,254	2023
Historic Georgetown Inc	CO	\$221,096	Executive Di	\$67,083	\$67,160	2024
Lobster Theater Project	CA	\$221,947	Executive Dir.	\$60,708	\$54,732	2024
Hausmann Quartet Foundation	CA	\$221,963	President	\$25,917	\$23,366	2024
Arts Center Task Force	WA	\$220,960	Executive Director	\$39,654	\$37,067	2024
Bunker Projects Inc	PA	\$221,994	Executive Di	\$30,000	\$31,236	2024
Amiable Arts Foundation	MS	\$222,009	Executive Director	\$132,000	\$158,030	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Brown Girls Doc Mafia Inc	NY	\$222,011	Founder And Co-executive Director	\$125,000	\$121,416	2023
The Square Foot Theatre Company Inc	CT	\$222,033	Excutive Director & Co-founder	\$12,379	\$12,476	2023
Base Academy Of Music	MO	\$220,833	Executive Director	\$29,692	\$32,835	2024
We Are All Music Foundation Inc	NJ	\$222,128	Chief Operating Officer	\$28,744	\$26,796	2024
Dance Masters Of New England Chapter 5 Inc	MA	\$222,168	President	\$1,000	\$938	2024
Kooyrigs Inc	MI	\$220,726	Executive Director	\$22,540	\$25,008	2023
Wisdom Circles Oceania	HI	\$222,230	Executive Director	\$41,960	\$40,381	2023
The Vanport Mosaic	OR	\$220,712	Director	\$103,725	\$100,571	2024
Latinx Playwrights Circle Inc	NY	\$222,247	President	\$4,355	\$4,003	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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	2000 organizations. Compensation range \$21–\$299,178; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$221,476); for reference, expenses \$247,911 and assets \$122,096.
ROLE MATCH	Gabriela Moreno, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	59 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 33 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	7 th
Total compensation (D + F), as reported (no adjustments)	6 th
Reportable pay only (column D), adjusted	9 th
All sources (D + E + F), adjusted	6 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 (Gabriela Moreno) 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 2000 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,725 is reasonable (approximately the 7th 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.