

Valley Of The Moon Observatory Association

Executive Director / CEO

June 10, 2026

This analysis benchmarks the total compensation of **Stephanie Derammelaere, Executive Director / CEO** (\$85,453) against the **2000** closest of **2,215** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **89th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

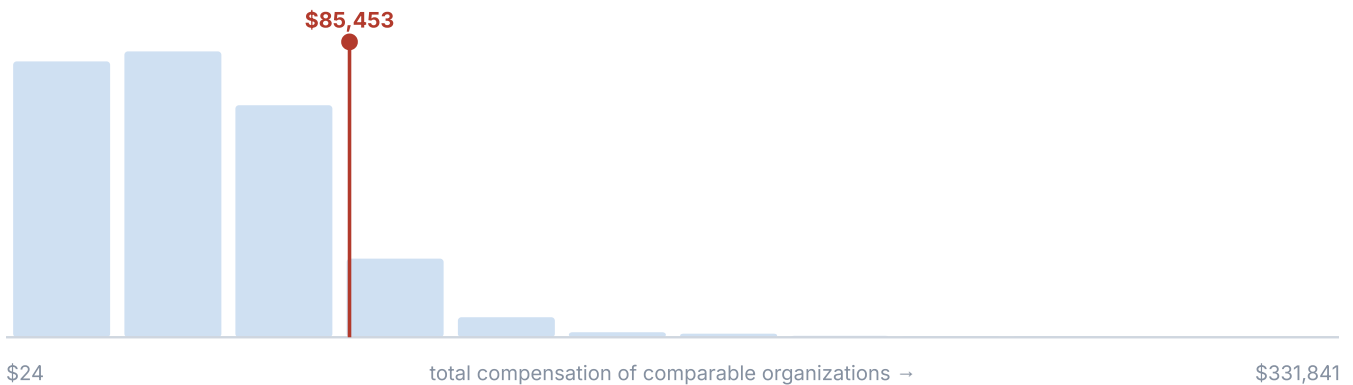
SECTOR Organizations sharing the subject's NTEE classification (A57).

BUDGET Total revenue between \$140,778 and \$315,175 — 0.67x to 1.50x the subject's \$210,117 (the band tightens as size grows).

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

2,215 organizations qualified on sector, size, and geography → **2,000** within the band form the benchmarked peer set (closest by budget).

Distribution of comparable compensation



\$7,315	\$22,586	\$44,452	\$66,637	\$87,403	\$85,453
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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
New Orleans Hispanic Heritage	LA	\$210,136	Executive Director	\$63,500	\$80,975	2024
Barn Opera Inc	VT	\$210,088	Artistic Direct	\$29,792	\$34,726	2024
Traffic Jam Inc	IL	\$210,150	President	\$9,895	\$11,266	2024
Marietta Museum Of History Inc	GA	\$210,201	Director	\$50,000	\$58,221	2024
Oklahoma Shakespearean Festival	OK	\$209,969	Coker	\$34,975	\$44,600	2024
Wellesley Historical Society Inc	MA	\$209,961	Executive Director	\$56,154	\$60,164	2023
Tertulia Inc	NY	\$210,279	Board Member	\$39,000	\$42,018	2023
Capital City Symphony	DC	\$210,335	Executive Dir.	\$24,334	\$25,460	2023
Society For Indo-american Arts	TX	\$209,892	Executive Director	\$35,000	\$41,743	2023
Petipa Heritage Foundation	CA	\$210,369	Executive Dir.	\$18,873	\$19,430	2023
Danville Business Alliance	PA	\$210,384	Executive Director	\$52,500	\$62,422	2023
Three Rivers Carousel Foundation	WA	\$209,800	Executive Director	\$75,195	\$77,965	2024
Sample-mcdougald House Preservation	FL	\$210,507	Executive Di	\$53,625	\$56,836	2025
Napa County Historical Society	CA	\$209,695	Executive Dir	\$80,000	\$77,938	2025
Minnesota Fishing Museum &	MN	\$210,554	Executive Di	\$44,914	\$52,914	2023
Music Box Players	PA	\$209,622	President	\$1,615	\$1,865	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Southern Plain Productions	OK	\$210,644	Artistic Dir.	\$33,612	\$42,862	2024
Saco River Community Television	ME	\$210,663	Executive Di	\$60,802	\$70,508	2024
Ovation Theatre	CA	\$209,509	Executive Director	\$53,750	\$53,750	2024
James Whites Fort	TN	\$210,761	Trustee	\$33,715	\$41,041	2024
Lakecities Ballet Theatre	TX	\$210,773	Artistic Director	\$10,000	\$11,584	2024
Carolina Master Chorale Inc	SC	\$210,799	Executive Director	\$17,005	\$20,015	2025
Mixed Magic Theatre & Cultural Events	RI	\$209,376	Director	\$20,500	\$22,764	2024
Massachusetts Center For Native American Awareness Inc	MA	\$210,887	President	\$37,000	\$37,512	2025
Pacific International Choral	OR	\$209,346	Artistic/exe	\$21,000	\$23,251	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.

■ Sample, role match & sensitivity

PEER COUNT	2000 organizations. Compensation range \$24–\$331,841; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$210,117); for reference, expenses \$193,590 and assets \$214,785.
ROLE MATCH	Stephanie Derammelaere, reported title <i>"Executive Director"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 62 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	89 th
Total compensation (D + F), as reported (no adjustments)	93 rd
Reportable pay only (column D), adjusted	90 th
All sources (D + E + F), adjusted	87 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 (Stephanie Derammelaere) 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 10, 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 \$85,453 is reasonable (approximately the 89th 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 10, 2026.