

Legends Do Live

Executive Director / CEO

This analysis benchmarks the total compensation of **Jarren Small, Executive Director / CEO** (\$27,083) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Jarren Small — reported title “Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A20).

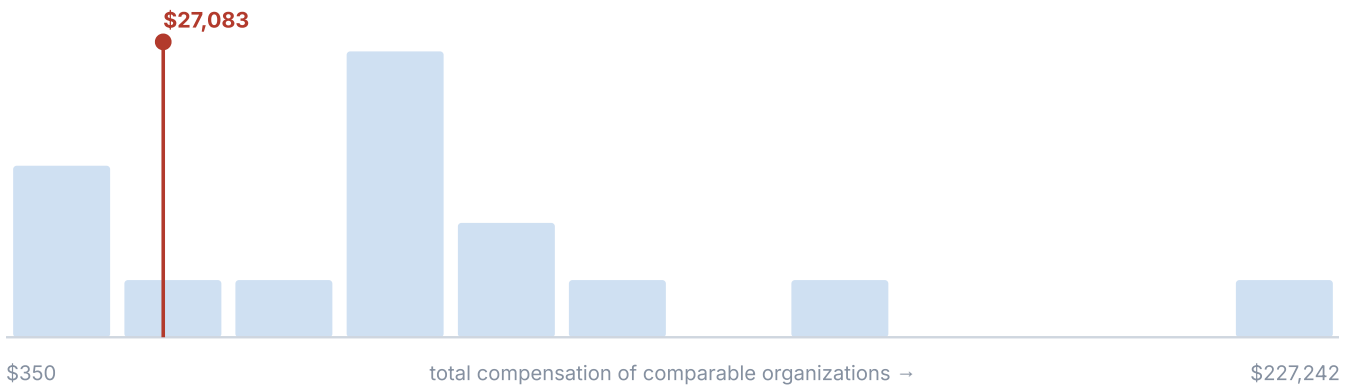
BUDGET Total revenue between \$243,885 and \$546,012 — 0.67x to 1.50x the subject's \$364,008 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A20) + TX + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography

→ **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,749	\$44,299	\$67,221	\$83,484	\$126,481	\$27,083
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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 TX 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
Sage Studio & Gallery	TX	\$367,809	President	\$65,292	\$67,221	2023
Tx Bicycle Coalition Education Fund	TX	\$381,303	Executive Director	\$7,913	\$7,913	2024
Babes Fest Inc	TX	\$343,025	Founding Executive Director	\$57,600	\$59,301	2023
Documentary Arts Inc	TX	\$387,152	Pres/treasurer	\$100,000	\$100,000	2024
San Anto Cultural Arts	TX	\$333,818	Executive Dir.	\$61,799	\$61,799	2024
Indian Cultural Heritage Foundation	TX	\$404,841	Executive Di	\$17,000	\$17,502	2023
Arts Mission Oak Cliff	TX	\$317,052	Exec. Dir./p	\$36,000	\$36,000	2024
Texas Folklife Resources	TX	\$428,750	Executive Director	\$140,000	\$144,135	2023
Imagination Fort Worth	TX	\$287,534	Executive Director	\$68,735	\$70,765	2023
Bee Cave Arts Foundation	TX	\$283,079	Board President	\$340	\$350	2023
Big Medium	TX	\$272,568	Executive Director	\$88,723	\$88,723	2024
Arts Longview	TX	\$266,310	Executive Director	\$52,597	\$52,597	2024
Rockport Cultural Arts District	TX	\$261,701	Executive Director	\$76,000	\$78,245	2023
Luminaria	TX	\$478,477	Executive Dir.	\$73,172	\$75,333	2023
San Antonio Mobility Coalition Inc	TX	\$541,442	Pres. & Ceo	\$227,242	\$227,242	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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	15 organizations. Compensation range \$350–\$227,242; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$364,008); for reference, expenses \$419,340 and assets \$55,836.
ROLE MATCH	Jarren Small, reported title " <i>Director</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	1 peer 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	20 th
Total compensation (D + F), as reported (no adjustments)	20 th
Reportable pay only (column D), adjusted	20 th
All sources (D + E + F), adjusted	20 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 (Jarren Small) 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 15 similarly situated organizations (Same NTEE sector (A20) + TX + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$27,083 is reasonable (approximately the 20th 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.