

Heart Of Dance

Executive Director / CEO

EIN 473089587

MN · NTEE A62

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Andrea Mirenda, Executive Director / CEO** (\$47,878) against **every comparable organization** that fit the selection criteria — **101** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68th** percentile of comparable organizations within the typical range

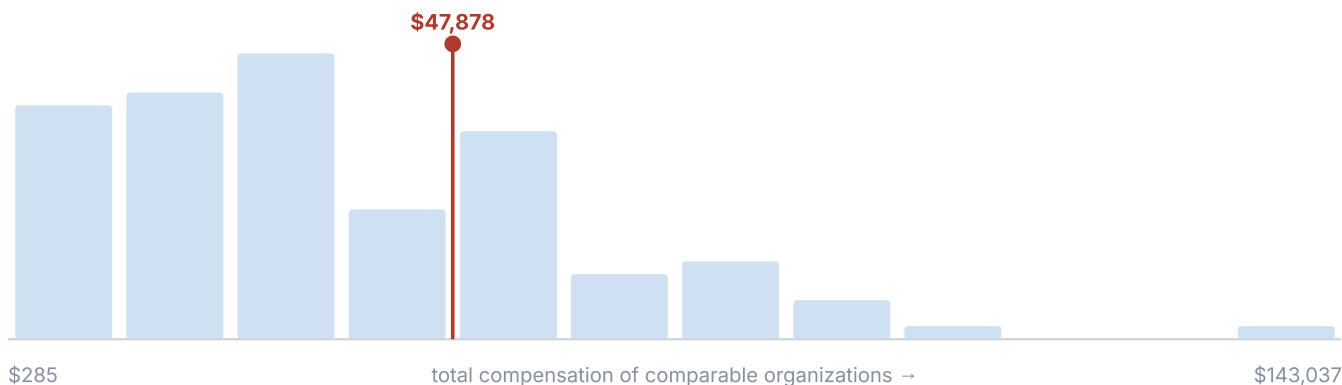
Benchmarked executive: Andrea Mirenda — reported title “Interim Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A62).
BUDGET	Total revenue between \$142,591 and \$319,234 — 0.67x to 1.50x the subject's \$212,823 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A62), nationwide + budget 0.67–1.5x revenue.

101 organizations qualified on sector, size, and geography → **101** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,478	\$17,268	\$32,048	\$51,526	\$74,621	\$47,878
---------	----------	----------	----------	----------	-----------------



● 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 MN 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
Traffic Jam Inc	IL	\$210,150	President	\$9,895	\$9,845	2024
Jon Lehrer Dance Inc	NY	\$216,161	Artistic Director/board Member	\$36,800	\$32,786	2025
Black Label Movement	MN	\$216,725	President	\$13,327	\$12,983	2025
Pack Dance	MO	\$216,838	Executive Director	\$84,078	\$90,123	2024
New Dialect	TN	\$217,297	Director	\$44,375	\$48,600	2023
Miami Dance Futures Inc	FL	\$217,941	President	\$4,560	\$4,464	2023
Nrithya Sangeeth	IL	\$206,990	Officer	\$90,000	\$92,190	2023
Arts Live Theatre Inc	AR	\$206,979	Executive Director	\$42,760	\$48,643	2024
Bach Dancing & Dynamite Society Of Wisconsin Inc	WI	\$218,705	Executive Director	\$51,420	\$54,347	2024
Homestead Youth Arts Center Inc	FL	\$219,882	President	\$29,500	\$28,046	2024
Eryc Taylor Dance Incorporated	NY	\$205,752	President	\$24,700	\$23,256	2023
Issaquah Dance Theatre Ensemble	WA	\$220,686	Artistic Dir	\$103,462	\$93,745	2024
Edge School Of The Arts Dance Legacy Inc	NY	\$204,650	Director	\$80,000	\$75,321	2023
Ellen Sinopoli Dance Company Inc	NY	\$221,500	Director	\$12,040	\$11,011	2024
Leap Of Faith Arts Ministries	IL	\$204,024	Director	\$18,819	\$19,277	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Huntington Dance Theatre Ltd	WV	\$203,908	Studio Director	\$11,600	\$12,711	2024
Dance Masters Of New England Chapter 5 Inc	MA	\$222,168	President	\$1,000	\$909	2024
Namah Ensemble Inc	CA	\$223,420	Director/pre	\$23,000	\$20,099	2024
Tl Tango Lovers Organization Inc	FL	\$223,495	Coo	\$21,600	\$21,142	2023
Sb Dance	UT	\$223,976	Executive Dir.	\$42,500	\$44,021	2024
Mdsa Foundation	TX	\$224,425	President	\$1,080	\$1,126	2023
Happendance Inc	MI	\$225,566	Executive Director	\$35,892	\$38,600	2023
Gafa Studios	NC	\$226,424	President	\$24,000	\$25,097	2024
Jazz Of Yuma Inc	AZ	\$227,755	Executive Director	\$25,200	\$24,527	2024
The Arte Flamenco Dance Theatre Inc	CA	\$227,916	President	\$24,814	\$22,325	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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	101 organizations. Compensation range \$285–\$143,037; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$212,823); for reference, expenses \$258,306 and assets \$78,297.
ROLE MATCH	Andrea Mirenda, reported title " <i>Interim Executive Director</i> ", 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.

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	68 th
Total compensation (D + F), as reported (no adjustments)	68 th
Reportable pay only (column D), adjusted	68 th
All sources (D + E + F), adjusted	68 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 (Andrea Mirenda) 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 101 similarly situated organizations (Same NTEE sector (A62), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$47,878 is reasonable (approximately the 68th 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.