

# Spokane Favs

Executive Director / CEO

This analysis benchmarks the total compensation of **Tracy Simmons, Executive Director / CEO** (\$36,000) against **every comparable organization** that fit the selection criteria — **137** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **78<sup>th</sup>** percentile of comparable organizations within the typical range

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

## How comparable organizations were selected

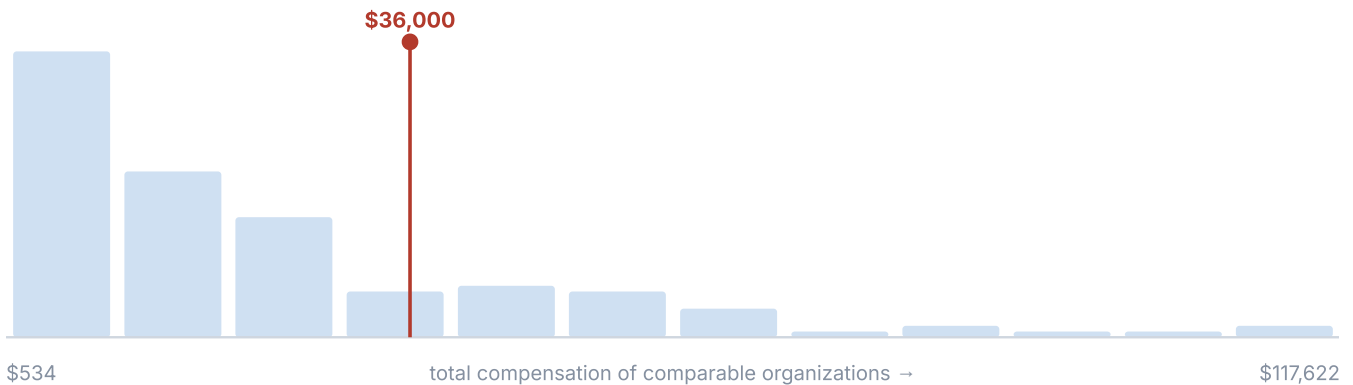
**SECTOR** Organizations sharing the subject's NTEE classification (A33).

**BUDGET** Total revenue between \$29,465 and \$65,968 — 0.67x to 1.50x the subject's \$43,979 (the band tightens as size grows).

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

**137** organizations qualified on sector, size, and geography → **137** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,481	\$6,661	\$16,275	\$30,575	\$55,657	\$36,000
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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 WA 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="#">Canton Madison Historical Society</a>	MS	\$44,182	Board Member	\$4,370	<b>\$5,144</b>	2025
<a href="#">Oregon Newspapers Foundation Inc</a>	OR	\$43,648	Executive Director	\$23,517	<b>\$23,693</b>	2024
<a href="#">Chinese Gospel Broadcasting Center Inc</a>	NY	\$43,522	Former Director	\$61,295	<b>\$61,865</b>	2023
<a href="#">Sauk Prairie Area Historical Society Inc</a>	WI	\$44,462	Museum Manager	\$13,520	<b>\$15,771</b>	2023
<a href="#">1893 Land Run Historical Center Inc</a>	OK	\$44,642	Opeations Manage	\$12,130	<b>\$14,491</b>	2024
<a href="#">Potters House Community Develo</a>	FL	\$43,271	Pd	\$24,494	<b>\$26,754</b>	2022
<a href="#">Winter Park University Inc</a>	FL	\$45,000	Chairman	\$5,000	<b>\$5,461</b>	2022
<a href="#">Kosciuszko Polish Language</a>	MA	\$45,128	President, D	\$7,000	<b>\$6,824</b>	2024
<a href="#">Philadelphia Stories Inc</a>	PA	\$45,283	Executive Di	\$5,000	<b>\$5,410</b>	2024
<a href="#">Goethe House Wisconsin Inc</a>	WI	\$42,578	Executive Director	\$21,506	<b>\$24,367</b>	2024
<a href="#">Cupertino Chinese School</a>	CA	\$45,480	Principal	\$9,000	<b>\$8,431</b>	2024
<a href="#">Greater Buckeye Lake Historical Society</a>	OH	\$42,419	Director	\$20,000	<b>\$23,660</b>	2023
<a href="#">Josephine County Historical Society</a>	OR	\$46,070	Treasurer	\$26,041	<b>\$27,011</b>	2023
<a href="#">Far Star Action Fund</a>	WA	\$46,140	Executive Director	\$13,922	<b>\$13,523</b>	2024
<a href="#">Delaware Sports Museum And</a>	DE	\$46,267	Executive Director	\$23,000	<b>\$25,154</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Marika Foundation Incorporated</a>	MA	\$46,320	Board Member	\$630	<b>\$658</b>	2022
<a href="#">Combat Diver Foundation</a>	FL	\$41,576	President	\$2,100	<b>\$2,141</b>	2024
<a href="#">Sciart Exchange</a>	TX	\$46,436	Executive Director	\$42,000	<b>\$45,580</b>	2024
<a href="#">Michael S Rosen Foundation</a>	NY	\$41,453	Secretary	\$30,887	<b>\$30,280</b>	2024
<a href="#">Decatur Fine Arts Academy Inc</a>	GA	\$41,280	President, Ceo	\$9,390	<b>\$10,546</b>	2023
<a href="#">Alliance Arts Council</a>	NE	\$47,151	Exec Director	\$7,800	<b>\$8,867</b>	2025
<a href="#">Chinkapin Craftstead Inc</a>	TN	\$47,401	Director Of Programming	\$12,000	<b>\$14,089</b>	2023
<a href="#">The H B Playwrights Foundation Inc</a>	NY	\$47,703	Executive/ Artistic Director	\$6,245	<b>\$6,122</b>	2024
<a href="#">Allentown Public Theatre</a>	PA	\$40,250	President	\$8,070	<b>\$8,730</b>	2024
<a href="#">Broadway Sacramento Foundation</a>	CA	\$48,005	Director	\$31,823	<b>\$29,812</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA cost of living and 2023 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 WA 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** 137 organizations. Compensation range \$534–\$117,622; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$43,979); for reference, expenses \$104,114 and assets \$837,806. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Tracy Simmons, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	19 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	78 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	78 <sup>th</sup>
Reportable pay only (column D), adjusted	83 <sup>rd</sup>
All sources (D + E + F), adjusted	69 <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 (Tracy Simmons) 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 137 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,000 is reasonable (approximately the 78<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.