

Randolph Arts Guild Inc

Executive Director / CEO

EIN 581365111

NC · NTEE A260

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Rose Longuillo, Executive Director / CEO** (\$51,304) against **every comparable organization** that fit the selection criteria — **41** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **49th** percentile of comparable organizations within the typical range

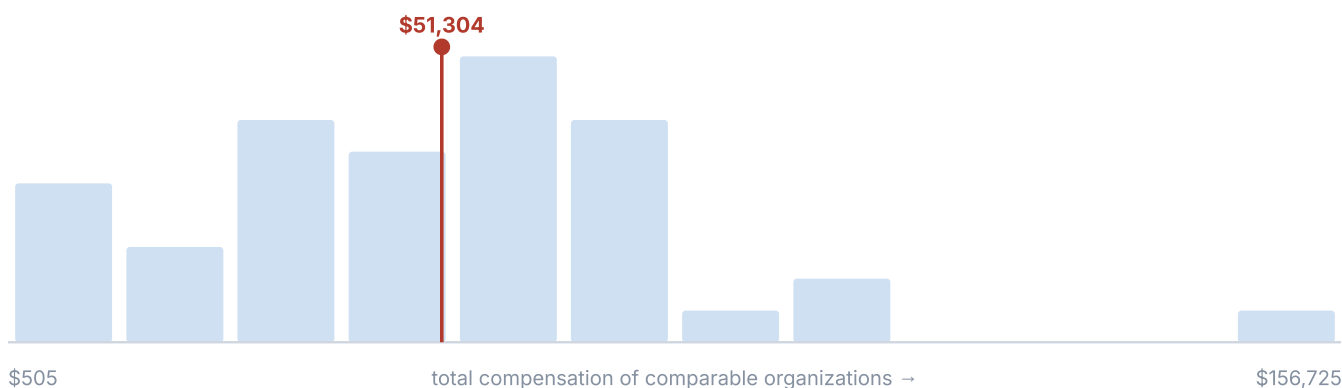
Benchmarked executive: Rose Longuillo — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (A260).
- BUDGET** Total revenue between \$147,040 and \$329,196 — 0.67x to 1.50x the subject's \$219,464 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (A26), nationwide + budget 0.67–1.5x revenue.

41 organizations qualified on sector, size, and geography → **41** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,837	\$36,210	\$51,976	\$66,616	\$71,896	\$51,304
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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 NC 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
Kern River Valley Art Associat	CA	\$216,842	President	\$18,000	\$15,043	2025
Clarksville-montgomery County	TN	\$224,353	Executive Dir.	\$40,008	\$40,700	2025
Chinese American Arts Council	NY	\$213,969	Executive Director	\$39,180	\$36,210	2023
Johnston County Arts Council Inc	NC	\$212,629	Executive Di	\$52,800	\$52,800	2025
Cooperstown Art Association Inc	NY	\$210,929	Executive Direc	\$62,300	\$57,577	2023
Huntingdon County Arts Council	PA	\$229,077	Executive Director	\$34,615	\$34,292	2024
Greater Birmingham Arts Education Collaborative Inc	AL	\$229,095	Executive Director	\$55,829	\$59,917	2024
Artspartners Of Central Illinois Inc	IL	\$207,717	Executive Director	\$71,945	\$70,265	2024
Artreach St Croix	MN	\$232,525	Executive Di	\$73,243	\$71,896	2024
Theatre League Of South Florida Inc	FL	\$204,432	Executive Director	\$40,498	\$37,795	2024
The Staunton Augusta Art Center Inc	VA	\$204,331	Interim Exec	\$33,987	\$33,563	2023
Arts Council Of Southwestern Indiana Inc	IN	\$204,241	Executive Director	\$61,790	\$64,732	2024
The Compound Inc	MD	\$203,675	Treasurer	\$1,846	\$1,765	2023
Starkville Area Arts Council	MS	\$196,421	Executive Director	\$46,200	\$52,626	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Shoreline Arts Alliance Inc	CT	\$246,862	Ceo/executiv	\$172,714	\$156,725	2025
Putnam Arts Council	NY	\$248,244	President	\$78,640	\$70,593	2024
Cahiers D'art Institute	NY	\$184,633	Secretary And Treasurer	\$20,000	\$17,953	2024
Southeast Texas Arts Council Inc	TX	\$183,951	Exec Directo	\$50,000	\$51,154	2023
Chagrin Foundation For Arts	OH	\$259,370	Executive Di	\$45,000	\$46,127	2025
East Bay Center For Thepreservation Oof Cultural Arts	CA	\$260,374	President/admin Support	\$10,947	\$9,148	2025
Chenango County Council Of The Arts	NY	\$261,508	Executive Director	\$42,182	\$36,890	2025
Dona Ana Arts Council	NM	\$266,004	Executive Director	\$33,346	\$36,681	2023
Arts Council Of Mendocino County	CA	\$266,842	Executive Direc	\$68,330	\$60,346	2023
Hammond Cultural Foundation Inc	LA	\$171,408	Executive Di	\$47,515	\$51,976	2024
Arizona Citizens For The Arts	AZ	\$170,457	Ceo	\$105,000	\$100,316	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 **41** organizations. Compensation range \$505–\$156,725; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$219,464); for reference, expenses \$207,541 and assets \$472,380.

ROLE MATCH Rose Longuillo, reported title "*DIRECTOR*", 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.

OUTLIERS 1 peer 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	49 th
Total compensation (D + F), as reported (no adjustments)	54 th
Reportable pay only (column D), adjusted	49 th
All sources (D + E + F), adjusted	49 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 (Rose Longuillo) 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 41 similarly situated organizations (Same NTEE sector (A26), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$51,304 is reasonable (approximately the 49th 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.