

# Cookeville Children's Theatre

Executive Director / CEO

EIN 581504278

TN · NTEE B90

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jennifer Welch, Executive Director / CEO** (\$31,105) against **every comparable organization** that fit the selection criteria — **205** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **39<sup>th</sup>** percentile of comparable organizations within the typical range

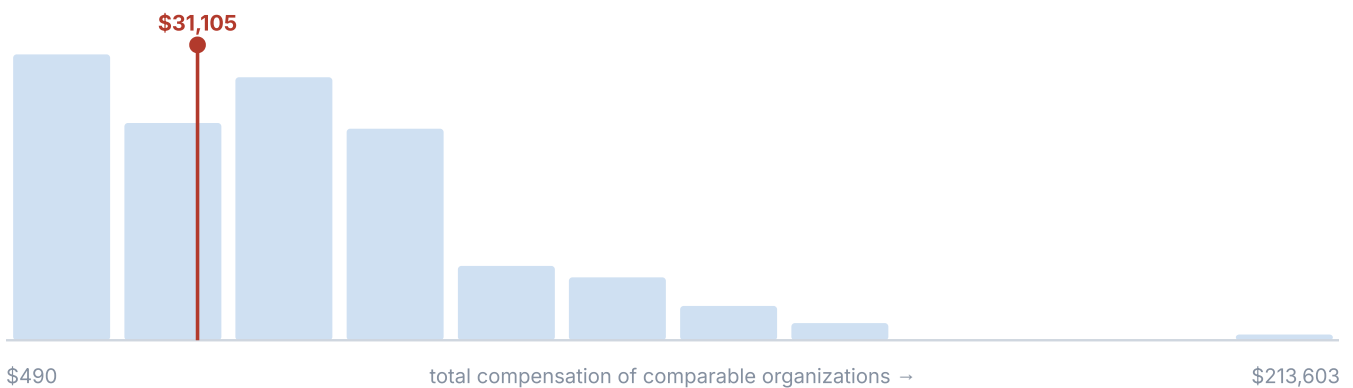
**Benchmarked executive:** Jennifer Welch — reported title "ARTISTIC DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B90).
BUDGET	Total revenue between \$108,302 and \$242,469 — 0.67x to 1.50x the subject's \$161,646 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90), nationwide + budget 0.67–1.5x revenue.

**205** organizations qualified on sector, size, and geography → **205** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,129	\$19,214	\$40,432	\$62,157	\$90,076	\$31,105
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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 TN 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="#">Michigan Interscholastic Press</a>	MI	\$161,452	Executive Director	\$8,100	<b>\$7,726</b>	2024
<a href="#">Southwest Education Alliance Inc</a>	NC	\$160,825	Secretary	\$70,000	<b>\$65,113</b>	2025
<a href="#">Family Biz Builder</a>	MS	\$160,005	Ceo	\$19,500	<b>\$20,069</b>	2024
<a href="#">Cfg Newco Inc</a>	NY	\$159,797	Executive Director	\$10,585	<b>\$8,838</b>	2024
<a href="#">Milwaukee Women Inc</a>	WI	\$163,861	External Engagement	\$62,100	<b>\$61,700</b>	2023
<a href="#">Integral Steps Inc</a>	CO	\$159,090	Ex Officio, Interim Executive Director	\$8,890	<b>\$7,877</b>	2024
<a href="#">Family Learning Solutions Inc Co Lori S Melman</a>	MD	\$164,514	Founder & Executive Director	\$50,000	<b>\$43,196</b>	2024
<a href="#">Chinese Language School Of Connecticut</a>	CT	\$165,299	Academic Director	\$20,000	<b>\$17,328</b>	2024
<a href="#">Creating Positive Relationships Inc</a>	IN	\$157,232	Executive Director	\$52,428	<b>\$49,772</b>	2025
<a href="#">School Mindfulness Project</a>	PA	\$156,248	Founder/ceo	\$54,545	<b>\$51,748</b>	2023
<a href="#">The Fairlight Foundation</a>		\$167,559	Executive Director	\$47,174	<b>\$47,174</b>	2023
<a href="#">Ihsaa Foundation Inc</a>	IN	\$168,393	President	\$30,377	<b>\$30,476</b>	2023
<a href="#">Youth Of The Diaspora</a>	MD	\$154,314	Co Founder	\$21,380	<b>\$18,471</b>	2024
<a href="#">The Ana Grace Project Inc</a>	CT	\$153,958	Executive Director	\$65,000	<b>\$57,980</b>	2023
<a href="#">Wonder Institute</a>	WY	\$153,430	Director Of Wonder Lab	\$91,875	<b>\$93,595</b>	2023
<a href="#">Taos Institute</a>	OH	\$171,029	President	\$8,010	<b>\$8,071</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Claremont Senior Center Inc</a>	NH	\$171,140	Executive Director	\$20,010	<b>\$17,073</b>	2024
<a href="#">Offering Alternative Therapy With Smiles</a>	MI	\$171,225	Executive Director	\$37,000	<b>\$36,332</b>	2023
<a href="#">Whats Your Forte Foundation</a>	AZ	\$171,585	Executive Dir.	\$80,000	<b>\$71,095</b>	2024
<a href="#">Akademia Jana Pawla li - Polish</a>	NJ	\$151,444	Director	\$5,600	<b>\$4,620</b>	2024
<a href="#">Iaapa Foundation</a>	FL	\$151,115	President And Ceo	\$41,231	<b>\$36,849</b>	2023
<a href="#">Women Empowering Nations Inc</a>	OK	\$150,850	Executive Director	\$66,995	<b>\$68,168</b>	2024
<a href="#">Music Youth Partnership Foundation</a>	KS	\$173,124	Executive Director	\$9,750	<b>\$9,482</b>	2025
<a href="#">Northwest Pbis Network Inc</a>	OR	\$173,146	Executive Director	\$146,743	<b>\$129,644</b>	2023
<a href="#">Njecc Inc</a>	NJ	\$173,243	President	\$24,368	<b>\$19,586</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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** 205 organizations. Compensation range \$490–\$213,603; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$161,646); for reference, expenses \$180,039 and assets \$289,635.

**ROLE MATCH** Jennifer Welch, reported title "ARTISTIC 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.**

RELATED-ORG PAY	15 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	39 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	37 <sup>th</sup>
Reportable pay only (column D), adjusted	41 <sup>st</sup>
All sources (D + E + F), adjusted	34 <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 (Jennifer Welch) 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 205 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$31,105 is reasonable (approximately the 39<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.