

The Austin School For The Performing & Visual Arts

Executive Director / CEO

EIN 710994178

TX · NTEE B25

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Carol De Cardenas, Executive Director / CEO** (\$86,960) against **every comparable organization** that fit the selection criteria — **536** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **93rd** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Carol De Cardenas — reported title “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 (B25).
BUDGET	Total revenue between \$68,579 and \$153,535 — 0.67x to 1.50x the subject's \$102,357 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

536 organizations qualified on sector, size, and geography → **536** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,932 10TH	\$12,878 25TH	\$29,382 MEDIAN	\$51,540 75TH	\$79,008 90TH	\$86,960 THIS ORG · 93RD
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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
Kansas Council On Economic Education	KS	\$102,314	President & Ceo	\$21,538	\$23,261	2024
Fairview Public Library	NY	\$102,470	Director	\$30,160	\$27,245	2024
Coptic Educational Foundation	CA	\$102,200	Secretary	\$2,670	\$2,305	2024
United States Earth Science	OK	\$102,526	Executive Di	\$29,162	\$32,101	2024
Texas Arabic Academy Inc	TX	\$102,125	Ceo	\$22,000	\$22,000	2024
Michael J Connell Memorial Fund	CA	\$102,022	Co-trustee	\$49,000	\$42,298	2024
Acmpe Scholarship Fund Inc	CO	\$102,021	President/ceo	\$66,074	\$63,337	2024
Northwest Tennessee	TN	\$101,975	President/ce	\$56,923	\$59,815	2024
Maryland Bar Foundation Inc	MD	\$102,803	Director	\$15,561	\$14,973	2023
Nackey S Loeb School Of Communications	NH	\$102,896	Executive Director	\$82,414	\$76,074	2024
Delta Epsilon Sigma National	PA	\$101,687	Executive Di	\$7,500	\$7,477	2024
South Summit Education Foundation	UT	\$103,132	Director	\$12,500	\$12,789	2024
Bangor Area School District	PA	\$101,453	Ex Director	\$11,528	\$11,493	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Greater Bloomington Chamber Of Commerce	IN	\$103,448	President	\$4,041	\$4,260	2024
Minnesota Trucking Association	MN	\$103,488	President	\$14,000	\$14,238	2023
Evolve Mentoring	NC	\$100,977	Executive Director	\$41,333	\$45,757	2022
Suda E Butler High School	KY	\$100,966	Treasurer	\$1,800	\$1,933	2024
Children And Teachers Foundation Of The	IL	\$103,771	President	\$41,706	\$42,200	2023
Yeshiva Elementary Inc	FL	\$100,796	Vp & Principal	\$108,750	\$105,147	2023
Washington County Charitable	WI	\$100,770	Executive Di	\$78,167	\$81,609	2024
National Association Of College	OH	\$103,998	Senior Director Of Finance & Administration	\$18,379	\$19,460	2024
Stephen E Pocztowski Memorial	IL	\$100,658	President	\$73,095	\$71,839	2024
Duranno Father School Usa	WA	\$100,508	President	\$12,000	\$10,740	2024
Colorado Longitudinal Study	CO	\$100,346	Ceo & Secret	\$101,061	\$96,875	2024
Porter Memorial Library Association	ME	\$104,415	Library Director	\$35,568	\$36,657	2023

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	536 organizations. Compensation range \$2–\$441,135; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$102,357); for reference, expenses \$159,724 and assets \$538,471. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Carol De Cardenas, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	133 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	26 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	93 rd
Total compensation (D + F), as reported (no adjustments)	91 st
Reportable pay only (column D), adjusted	96 th
All sources (D + E + F), adjusted	73 rd

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 (Carol De Cardenas) 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 536 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$86,960 is reasonable (approximately the 93rd 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.