

T L C Carnival Club Inc

Executive Director / CEO

EIN 721421656

LA · NTEE A80

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Paul Bourg, Executive Director / CEO** (\$7,425) against **every comparable organization** that fit the selection criteria — **117** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 6th percentile of comparable organizations

below the typical range for comparable organizations

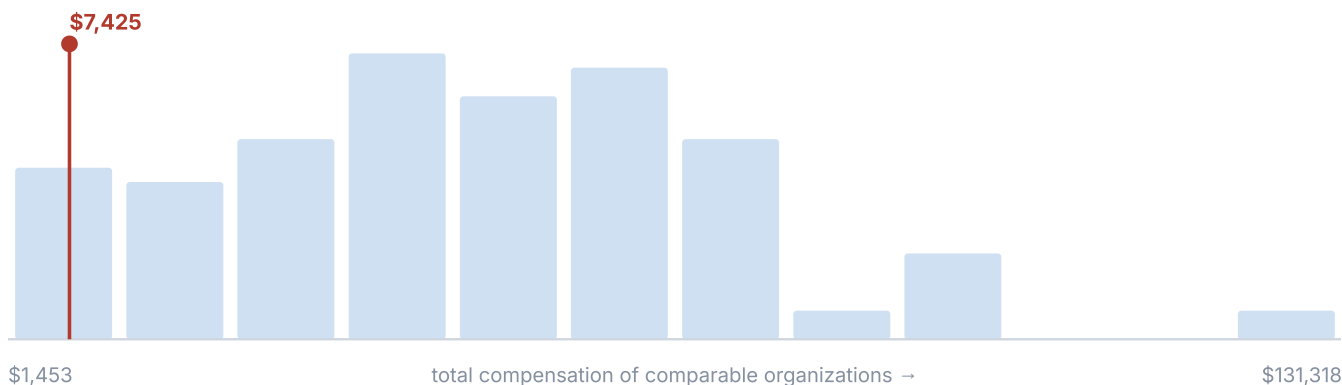
Benchmarked executive: Paul Bourg — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A80).
BUDGET	Total revenue between \$167,896 and \$375,888 — 0.67x to 1.50x the subject's \$250,592 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A80), nationwide + budget 0.67–1.5x revenue.

117 organizations qualified on sector, size, and geography → **117** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,186	\$26,764	\$46,443	\$62,074	\$76,244	\$7,425
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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 LA 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
Friends Of Harriet Beecher Stowe House	OH	\$251,465	Executive Director	\$52,169	\$50,180	2024
William H Gray Iii Memorial Foundation	DC	\$251,862	Executive Director	\$84,000	\$68,919	2023
Destination Downtown Lancaster Inc	OH	\$252,889	Executive Di	\$69,150	\$68,479	2023
Standing Bear Native American Foundation Inc	OK	\$253,128	Executive Director	\$7,200	\$7,200	2024
The Freedom Archives	CA	\$254,114	Director	\$50,000	\$39,210	2024
The Casino Star Theater Foundation	UT	\$245,564	Executive Director	\$6,000	\$5,741	2023
Eptower Inc	NC	\$256,355	Executive Director	\$36,000	\$33,781	2024
Adena Mansion And Gardens Society	OH	\$256,847	Executive Director	\$56,686	\$54,525	2024
Veterans To Farmers Inc	CO	\$241,926	Executive Director	\$24,320	\$21,803	2023
Historic Railroad Square Association	CA	\$259,718	Executive Dir.	\$34,130	\$26,764	2024
Historic Rock Hill	SC	\$241,313	Executive Director	\$62,120	\$58,854	2024
Alliance For Historic Hillsborough	NC	\$260,988	Exec Director	\$45,454	\$42,652	2024
Central Virginia Battlefields Trust	VA	\$261,071	Executive Di	\$68,727	\$62,044	2023
Point Cabrillo Lightkeepers Association	CA	\$238,556	Outreach Mgr	\$60,753	\$47,642	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Jewish Historical Society Of	CT	\$238,322	Executive Director	\$49,583	\$43,467	2023
Coutts Memorial Museum Of Art Inc	KS	\$263,982	Executive Director	\$66,250	\$64,999	2024
Wayne County Historical Museum Inc	IN	\$263,992	Interim Executive Director	\$49,994	\$47,879	2024
Gilbert Historical Society Inc	AZ	\$236,777	Presidentceo	\$70,000	\$59,562	2025
Virginia Piedmont Heritage Area	VA	\$264,630	Executive Di	\$81,780	\$73,828	2023
Trail Of Tears Association Inc	OK	\$266,003	Executive Director	\$75,921	\$75,921	2024
Discovery Expedition Of St Charles Mo Inc	MO	\$266,577	Executive Director	\$56,692	\$56,142	2023
Historic Rittenhousetown Inc	PA	\$231,918	Executive Director	\$64,773	\$58,661	2024
Middle Passage Ceremonies & Port	FL	\$269,967	Executive Director	\$47,796	\$40,777	2024
Coupeville Historic Waterfront	WA	\$230,046	Executive Dir.	\$30,459	\$24,765	2024
African American Heritage Trail	MA	\$229,827	Ceo	\$26,000	\$21,218	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to LA 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 LA 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 **117** organizations. Compensation range \$1,453–\$131,318; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$250,592); for reference, expenses \$242,943 and assets \$95,134.
ROLE MATCH	Paul Bourg, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers 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	6 th
Total compensation (D + F), as reported (no adjustments)	6 th
Reportable pay only (column D), adjusted	9 th
All sources (D + E + F), adjusted	6 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 (Paul Bourg) 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 117 similarly situated organizations (Same NTEE sector (A80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,425 is reasonable (approximately the 6th 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.