

Pegasus Musical Society

Executive Director / CEO

EIN 752312993

TX · NTEE A60M

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Grover Wilkins, Executive Director / CEO** (\$51,000) against **every comparable organization** that fit the selection criteria — **128** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **67th** percentile of comparable organizations within the typical range

Benchmarked executive: Grover Wilkins — 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

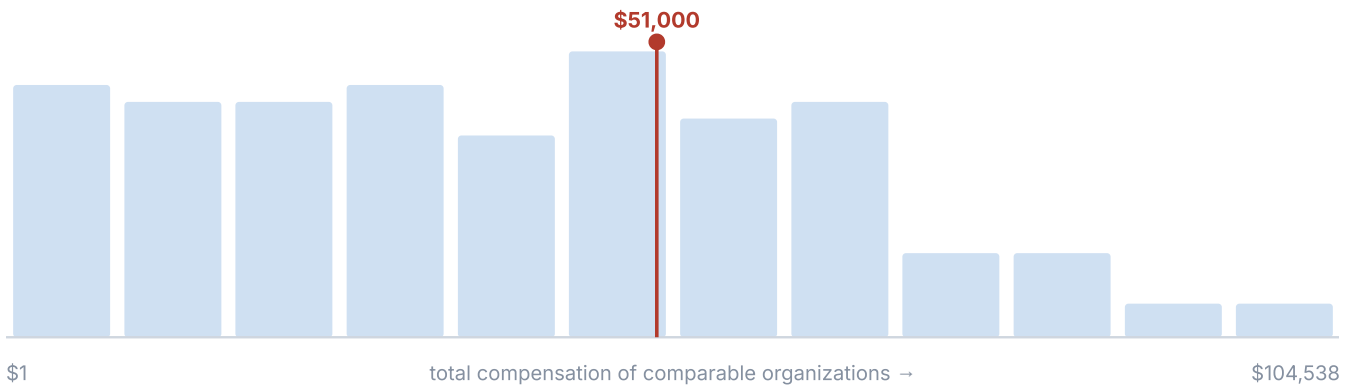
SECTOR Organizations sharing the subject's NTEE classification (A60M).

BUDGET Total revenue between \$156,354 and \$350,047 — 0.67x to 1.50x the subject's \$233,365 (the band tightens as size grows).

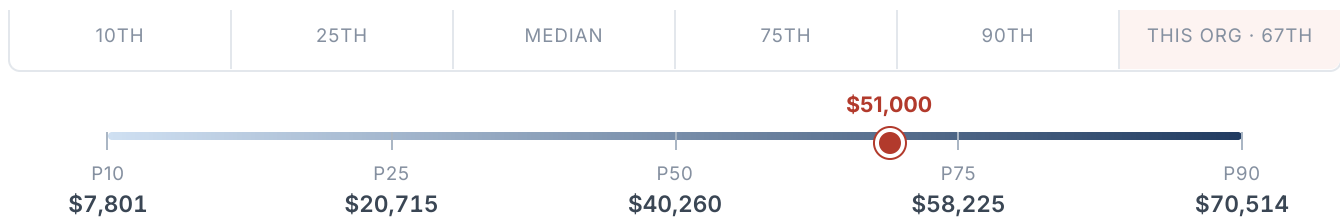
GEOGRAPHY Same NTEE sector (A60), nationwide + budget 0.67–1.5x revenue.

128 organizations qualified on sector, size, and geography → **128** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,801	\$20,715	\$40,260	\$58,225	\$70,514	\$51,000
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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 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
Cerimon House	OR	\$233,601	Artistic Director	\$88,269	\$84,366	2023
Professional Theatre And Dance	IL	\$234,365	Artistic Dir	\$50,112	\$47,981	2025
Columbia Basin Allied Arts	WA	\$231,970	Executive Di	\$40,126	\$35,914	2024
Bach Society Of Dayton Inc	OH	\$230,536	Music Director	\$15,000	\$15,473	2025
Detroit Puppet Company	MI	\$237,682	Board Member	\$30,727	\$31,706	2024
Dramaworks A Ca Nonprofit Benefit Corp	CA	\$239,759	Vice President	\$18,000	\$15,997	2023
Hancock County Childrens Choir Ltd	IN	\$225,638	Board Chair, Executive Director	\$21,845	\$23,030	2024
Collide	TX	\$224,510	Artistic Dir	\$47,000	\$47,000	2024
Resonance Works	PA	\$223,259	Board Member	\$600	\$598	2024
Wonderlust Productions	MN	\$223,119	Board Member And Co-artistic Director	\$44,750	\$45,510	2023
Mosaic Steel Orchestra	VA	\$222,867	President	\$70,763	\$70,321	2023
Theatre Philadelphia	PA	\$244,133	Former Exec	\$50,043	\$51,362	2023
The Square Foot Theatre Company Inc	CT	\$222,033	Excutive Director & Co-founder	\$12,379	\$11,946	2023
Puerto Rican Folkloric Dance Inc	TX	\$244,940	Executive & Artistic Director	\$55,125	\$56,753	2023
Vineyard Arts Project Limited	MA	\$221,556	Founder And Artistic Director	\$97,846	\$90,495	2023
Base Academy Of Music	MO	\$220,833	Executive Director	\$29,692	\$31,439	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Catamounts Nfp	CO	\$245,928	Artistic Director	\$26,725	\$25,618	2024
Augustana Arts Inc	CO	\$247,305	Executive Director	\$68,750	\$64,204	2025
Corrib Theatre	OR	\$219,389	Managing Director	\$63,358	\$60,556	2023
Center Stage Dance Studio	CA	\$248,693	President	\$6,171	\$5,327	2024
Opera Project Columbus Inc	OH	\$216,683	Secretary	\$7,600	\$8,284	2023
Push Physical Theatre Inc	NY	\$250,182	Ceo & Artistic Director	\$53,700	\$48,510	2024
Bruka Theater Of The Sierra Inc	NV	\$215,521	Executive Director	\$28,620	\$29,526	2023
St Lou Fringe	MO	\$251,434	Executive Dir	\$64,995	\$68,818	2024
Steel City Improv Theater	PA	\$215,164	Interim Executive Director	\$60,370	\$61,962	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 128 organizations. Compensation range \$1–\$104,538; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$233,365); for reference, expenses \$232,743 and assets \$152,249.

ROLE MATCH Grover Wilkins, 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 2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	67 th
Total compensation (D + F), as reported (no adjustments)	65 th
Reportable pay only (column D), adjusted	68 th
All sources (D + E + F), adjusted	66 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 (Grover Wilkins) 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 128 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$51,000 is reasonable (approximately the 67th 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.