

Lakecities Ballet Theatre

Executive Director / CEO

EIN 752436470

TX · NTEE A63Z

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Kelly Lannin, Executive Director / CEO** (\$10,000) against **every comparable organization** that fit the selection criteria — **33** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30th** percentile of comparable organizations within the typical range

Benchmarked executive: Kelly Lannin — 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

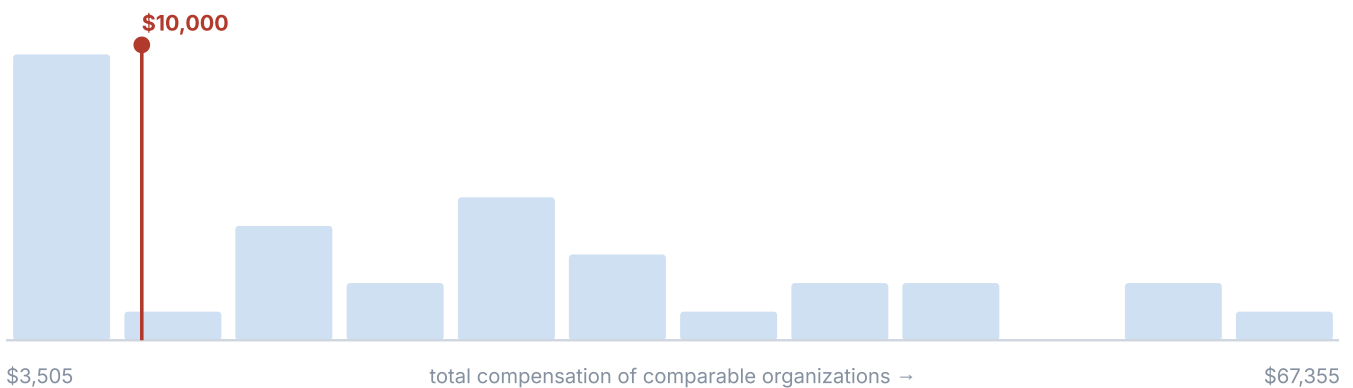
SECTOR Organizations sharing the subject's NTEE classification (A63Z).

BUDGET Total revenue between \$141,217 and \$316,159 — 0.67x to 1.50x the subject's \$210,773 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A63), nationwide + budget 0.67–1.5x revenue.

33 organizations qualified on sector, size, and geography → **33** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,439	\$6,046	\$21,383	\$35,388	\$50,083	\$10,000
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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
Port Angeles City Ballet	WA	\$210,924	Vice President	\$4,450	\$3,983	2024
Petipa Heritage Foundation	CA	\$210,369	Executive Dir.	\$18,873	\$16,773	2023
Rise Up School Of Dance	UT	\$207,910	President	\$47,240	\$49,761	2023
Paradosi Christian Ballet	WA	\$214,799	Executive Director, President, And Registered Agent	\$31,800	\$29,302	2023
Palmetto City Ballet	SC	\$217,788	Artistic Director And Ceo	\$5,950	\$6,046	2025
The Children's Ballet Inc	IN	\$203,411	Artistic Director	\$24,865	\$26,213	2024
Ballet Theatre San Luis Obispo	CA	\$219,597	President & Treasurer	\$6,295	\$5,434	2024
United Ballet Theatre Inc	FL	\$220,444	Director And Founder	\$5,700	\$5,511	2023
Vacaville Ballet Theatre Dance Company	CA	\$199,738	President	\$4,900	\$4,230	2024
Ballet And Beyond Nyc Inc	NY	\$222,801	Director, President, Treasurer	\$6,600	\$5,809	2025
Ekklesia Contemporary Ballet Inc	CT	\$225,596	Artistic Director	\$37,754	\$35,388	2024
Ozark Ballet Theater	AR	\$228,282	Executive Director	\$32,973	\$37,052	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ventura County Ballet Company	CA	\$239,678	Executive Dir.	\$4,167	\$3,505	2025
Beaumont Civic Ballet	TX	\$180,923	Executive Dir.	\$30,981	\$30,981	2024
Festival Ballet Albuquerque	NM	\$178,872	Director/cho	\$19,850	\$21,343	2024
Indiana Ballet Theatre Nw Inc	IN	\$173,520	Founding Artistic Director	\$14,100	\$14,482	2025
Kansas School Of Classical Ballet Inc	KS	\$252,283	Executive Director	\$24,000	\$25,251	2025
International Rythmic Gymnastics-ext Mail	WA	\$256,402	President	\$14,256	\$12,760	2024
Ballet Theatre Of Lexington Inc	KY	\$258,849	Director/employee	\$41,625	\$43,554	2025
Danse Etoile Ballet Inc	CO	\$158,053	Director	\$70,265	\$67,355	2024
Safe Haven Ballet	NH	\$264,008	Executive Director	\$19,500	\$18,532	2023
Fadeyev Ballet Inc	NY	\$265,067	President	\$57,000	\$50,164	2025
Santa Clarita Ballet Company Inc	CA	\$267,794	Artistic Director	\$51,500	\$44,456	2024
Macomb Ballet Company	MI	\$271,104	Artistic Dir	\$28,700	\$29,614	2024
Metropolitan Ballet Theatre Inc	GA	\$275,350	Artistic Director	\$35,184	\$34,454	2025

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	33 organizations. Compensation range \$3,505–\$67,355; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$210,773); for reference, expenses \$189,861 and assets \$175,603.
ROLE MATCH	Kelly Lannin, reported title <i>"Artistic Director"</i> , 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.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	30 th
Total compensation (D + F), as reported (no adjustments)	30 th
Reportable pay only (column D), adjusted	30 th
All sources (D + E + F), adjusted	30 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 (Kelly Lannin) 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 33 similarly situated organizations (Same NTEE sector (A63), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$10,000 is reasonable (approximately the 30th 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.