

Danzantes Unidos De California

Executive Director / CEO

EIN 770340758

CA · NTEE A20

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Maria Luisa Comenares, Executive Director / CEO** (\$50,000) against **every comparable organization** that fit the selection criteria — **53** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **53rd** percentile of comparable organizations within the typical range

Benchmarked executive: Maria Luisa Comenares — 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 (A20).

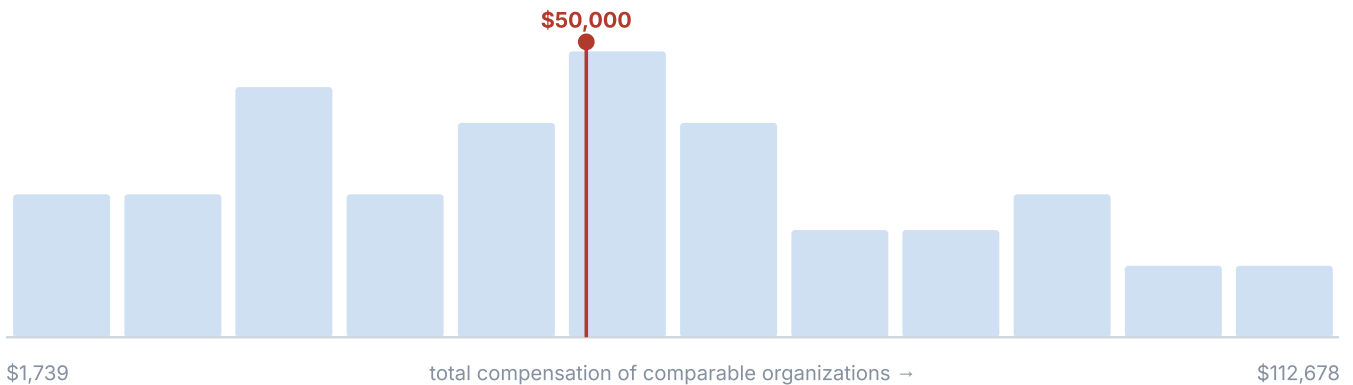
BUDGET Total revenue between \$247,653 and \$554,448 — 0.67x to 1.50x the subject's \$369,632 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A20) + CA + budget 0.67–1.5x revenue.

53 organizations qualified on sector, size, and geography

→ **53** within the band form the benchmarked peer set.

Distribution of comparable compensation



| | | | | | |
|----------|----------|----------|----------|----------|----------|
| \$13,163 | \$27,194 | \$49,270 | \$66,547 | \$87,660 | \$50,000 |
|----------|----------|----------|----------|----------|----------|



■ 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 CA 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 |
|--|-------|-----------|-----------------------------|-----------------|------------------|------|
| Diaspora Arts Connection Inc | CA | \$368,688 | Executive Dir. | \$6,310 | \$6,477 | 2024 |
| We Players | CA | \$368,436 | Artistic Director | \$55,000 | \$56,455 | 2024 |
| Santa Barbara Arts Collaborative Inc | CA | \$375,574 | Executive Dir. | \$92,700 | \$95,153 | 2024 |
| The Wonderseed Foundation | CA | \$379,075 | Executive Direc | \$59,725 | \$63,116 | 2023 |
| The Summer Solstice Celebration Inc | CA | \$358,935 | Executive Dir. | \$60,000 | \$61,588 | 2024 |
| Herencia Mariachi Academy | CA | \$355,883 | Instructor | \$80,458 | \$82,587 | 2024 |
| Wide Open Walls | CA | \$352,334 | President | \$72,000 | \$76,088 | 2023 |
| Do It For The Love | CA | \$348,176 | Executive Director | \$109,774 | \$112,678 | 2024 |
| In A Perfect World | CA | \$347,735 | Founder/pres | \$96,320 | \$98,868 | 2024 |
| Bell Arts Factory | CA | \$392,272 | Executive Director | \$62,972 | \$66,547 | 2023 |
| Castroville Artichoke Festival Inc | CA | \$341,383 | Executive Di | \$42,405 | \$43,527 | 2024 |
| Fu Xing College | CA | \$339,136 | Ceo | \$43,000 | \$43,000 | 2025 |
| Adopt The Arts Foundation | CA | \$337,393 | Co-exe Director | \$84,000 | \$86,223 | 2024 |
| Aguilas | CA | \$333,217 | Executive Di | \$41,845 | \$42,952 | 2024 |
| Arts Bridging The Gap | CA | \$406,175 | Executive Director | \$50,708 | \$53,587 | 2023 |
| The Leela Institute | CA | \$331,609 | Ceo | \$85,750 | \$88,019 | 2024 |
| Opening Night Theater Inc | CA | \$331,424 | Director | \$54,000 | \$55,429 | 2024 |
| 4c Lab | CA | \$331,133 | Executive Artistic Director | \$65,611 | \$69,336 | 2023 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|--|-------|-----------|-------------------|-----------------|-----------------|------|
| La Raza Historical Society Of Santa Clara Valley | CA | \$325,923 | Director | \$12,000 | \$12,681 | 2023 |
| Bay Area Country Dance Society | CA | \$413,563 | Board Chair | \$1,694 | \$1,739 | 2024 |
| Borrego Art Institute | CA | \$417,523 | Vice President | \$32,820 | \$33,688 | 2024 |
| Tonatiuh-danzantes Del Quinto Sol | CA | \$320,656 | Artistic Director | \$20,874 | \$22,059 | 2023 |
| Arhoolie Foundation | CA | \$420,830 | Executive Dir. | \$60,451 | \$63,883 | 2023 |
| Huma House Inc | CA | \$312,288 | President | \$92,400 | \$92,400 | 2025 |
| First Night Monterey | CA | \$309,305 | Executive Di | \$40,919 | \$42,002 | 2024 |

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA cost of living and 2025 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 CA 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 53 organizations. Compensation range \$1,739–\$112,678; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$369,632); for reference, expenses \$309,061 and assets \$221,732.

ROLE MATCH Maria Luisa Comenares, reported title "*Executive Director*", benchmarked as Executive Director / CEO. The title maps directly to this 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 | 53rd |

| BASIS | SUBJECT PERCENTILE |
|--|--------------------|
| Total compensation (D + F), as reported (no adjustments) | 53 rd |
| Reportable pay only (column D), adjusted | 53 rd |
| All sources (D + E + F), adjusted | 53 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 (Maria Luisa Comenares) 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 53 similarly situated organizations (Same NTEE sector (A20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,000 is reasonable (approximately the 53rd 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.