

Sacramento Preparatory Music Academy

Executive Director / CEO

EIN 810754644
 CA · NTEE A6E
 FY ending 2023-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Benjamin McClara, Executive Director / CEO** (\$52,000) against **every comparable organization** that fit the selection criteria — **36** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **58th** percentile of comparable organizations within the typical range

Benchmarked executive: Benjamin McClara — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A6E).

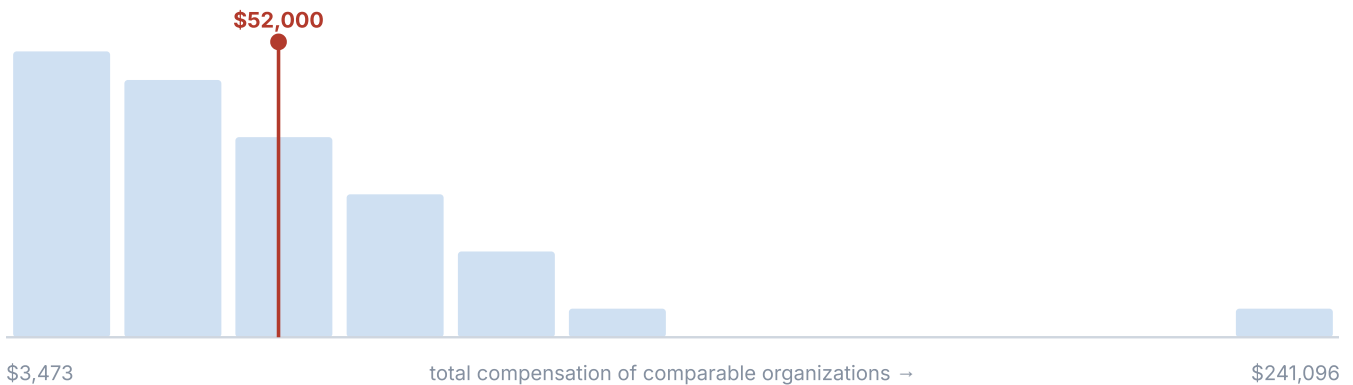
BUDGET Total revenue between \$157,400 and \$352,389 — 0.67x to 1.50x the subject's \$234,926 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A6E), nationwide + budget 0.67–1.5x revenue.

36 organizations qualified on sector, size, and geography

→ **36** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,817	\$22,577	\$42,466	\$67,381	\$89,145	\$52,000
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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 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
American Dance Institute	NY	\$231,550	Executive Director	\$230,390	\$241,096	2023
Bandwagon Institute For The Arts	HI	\$230,121	President	\$27,665	\$28,684	2023
Arconet	PA	\$226,915	President And Artistic Dir	\$44,114	\$48,209	2025
The Music Academy	PA	\$242,962	Director	\$32,984	\$37,000	2024
Girls Write Nashville	TN	\$249,272	Pres. & E.d.	\$75,000	\$88,678	2024
Conservatory Of Dance Inc	IN	\$220,055	School Director	\$12,500	\$15,266	2023
Balmoral School Of Highland Piping	PA	\$250,031	Exec Directo	\$35,000	\$39,261	2024
Youth Inspirations Theatre	IN	\$250,899	President	\$47,371	\$56,193	2024
Mode Music And Performing Arts	WA	\$218,302	Founder	\$25,000	\$25,921	2023
Community School Of The Arts	TN	\$253,244	Executive Director	\$80,738	\$95,463	2024
Thames Valley Music School Inc	CT	\$214,837	Admin. Direc	\$63,729	\$67,214	2024
Richards Institute Of	CA	\$213,781	Executive Di	\$44,000	\$42,738	2024
Aerial Dance Chicago	IL	\$259,429	Board Member / Artistic Director	\$55,200	\$62,847	2023
Center For The Dance Theatre	CA	\$208,832	President	\$48,873	\$48,873	2023
The Conservatoire Inc	GA	\$208,793	President	\$48,000	\$55,892	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Suffolk County Music Educators	NY	\$261,461	Treasurer	\$6,000	\$6,099	2024
The Ballet School Of Stamford	CT	\$265,615	Executive Dir.	\$70,000	\$71,924	2025
Alabama Music Educators Association	AL	\$203,705	Executive D	\$22,000	\$26,046	2025
Shubanjali School Of Performing Arts	NJ	\$269,769	President	\$86,667	\$89,612	2023
Resonance Vocal Ensemble	OR	\$279,404	Secretary	\$11,063	\$11,259	2025
Junior Chamber Music	CA	\$281,240	Director	\$14,800	\$14,375	2024
Alma	NM	\$285,234	Outreach Dir	\$14,000	\$16,937	2024
Kapena School Of Music	HI	\$290,575	Executive Dir.	\$3,350	\$3,473	2023
Oregon Suzuki Institute	OR	\$178,882	Director	\$20,000	\$20,892	2024
Ormao Dance Company Inc	CO	\$294,195	Exe/artistic	\$34,600	\$37,319	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 2023 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 36 organizations. Compensation range \$3,473–\$241,096; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$234,926); for reference, expenses \$263,603 and assets \$70,887.

ROLE MATCH Benjamin McClara, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.

OUTLIERS 1 peer 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	58 th
Total compensation (D + F), as reported (no adjustments)	67 th
Reportable pay only (column D), adjusted	58 th
All sources (D + E + F), adjusted	58 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 (Benjamin Mcclara) 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 36 similarly situated organizations (Same NTEE sector (A6E), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$52,000 is reasonable (approximately the 58th 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.