

Narrative Alchemy

Executive Director / CEO

EIN 813442597

OR · NTEE A31

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Debra Simon, Executive Director / CEO** (\$25,500) against **every comparable organization** that fit the selection criteria — **44** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **23rd** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Debra Simon — reported title “Officer Manager”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

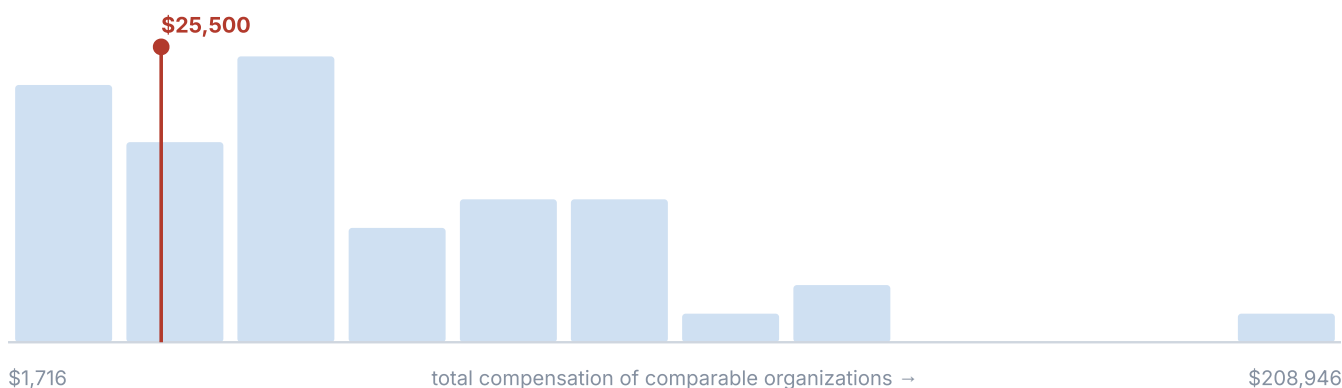
SECTOR Organizations sharing the subject's NTEE classification (A31).

BUDGET Total revenue between \$134,000 and \$300,000 — 0.67x to 1.50x the subject's \$200,000 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A31), nationwide + budget 0.67–1.5x revenue.

44 organizations qualified on sector, size, and geography → **44** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,177	\$27,107	\$42,511	\$80,687	\$100,373	\$25,500
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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 OR 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
Cinestudio Inc	CT	\$200,722	Executive Dir.	\$76,443	\$79,460	2023
Worldwide Documentaries Inc	NY	\$204,492	President	\$30,000	\$30,054	2023
Beloit Intl Film Festival Inc	WI	\$193,867	Executive Director	\$51,000	\$57,354	2024
Artrageous	IN	\$206,973	President	\$32,400	\$36,793	2024
Washington West International Film Festival	VA	\$191,397	President	\$27,500	\$29,437	2023
San Francisco Cinematheque	CA	\$209,336	Exec. Dir./dir.	\$76,286	\$70,934	2024
Film Florida Inc	FL	\$188,257	Executive Di	\$70,735	\$71,555	2024
The New American Cinema Group Inc	NY	\$212,460	Executive Director	\$34,849	\$34,911	2023
Black Photographers Union	CA	\$216,115	President	\$9,500	\$9,095	2023
San Francisco Independent Film Festival	CA	\$216,359	Director	\$40,000	\$37,194	2024
The Lighthouse International Film	NY	\$216,662	Director	\$8,000	\$7,784	2024
Frozen River Film Festival	MN	\$179,789	Executive Director - Past	\$49,824	\$51,648	2025
Filmmakers United	CA	\$221,196	President	\$44,780	\$41,638	2024
Appian Media Resources Inc	IN	\$225,777	President/se	\$22,291	\$26,060	2023
Mezcla Media Collective Ltd	IL	\$225,813	Executive Dir.	\$38,400	\$40,652	2024
Hasan History Arts And Science Action	VA	\$227,178	Co-president	\$11,000	\$11,775	2023
Reel Earth Films	AZ	\$230,403	Executive Director	\$26,143	\$27,873	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Journeys In Film	NM	\$164,417	Executive Director	\$32,375	\$37,496	2024
Capital City Film Festival	MI	\$237,471	Executive Di	\$1,500	\$1,716	2023
Documentaries Seattle	WA	\$162,200	President	\$45,000	\$43,384	2024
Monterey County Film Commission	CA	\$238,200	Film Commissioner	\$92,898	\$88,932	2023
National Center For Jewish Film Inc	MA	\$242,373	Co Director	\$95,000	\$94,642	2023
Hollywood In Pixels Inc	CA	\$243,170	President/chair	\$8,300	\$7,718	2024
Maiden Alley Cinema	KY	\$153,899	Executive Director	\$19,385	\$22,427	2024
Myth Media	OR	\$247,747	Executive Dir	\$28,182	\$27,456	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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 44 organizations. Compensation range \$1,716–\$208,946; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$200,000); for reference, expenses \$160,000 and assets \$50,861.

ROLE MATCH Debra Simon, reported title "*Officer Manager*", 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.**

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	23 rd
Total compensation (D + F), as reported (no adjustments)	25 th
Reportable pay only (column D), adjusted	23 rd
All sources (D + E + F), adjusted	23 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 (Debra Simon) 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 44 similarly situated organizations (Same NTEE sector (A31), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$25,500 is reasonable (approximately the 23rd 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.