

Mountain Home Arts Council Inc

Executive Director / CEO

EIN 820431133

ID · NTEE A600

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Chris Devore, Executive Director / CEO** (\$16,294) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55th** percentile of comparable organizations within the typical range

Benchmarked executive: Chris Devore — 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 (A600).

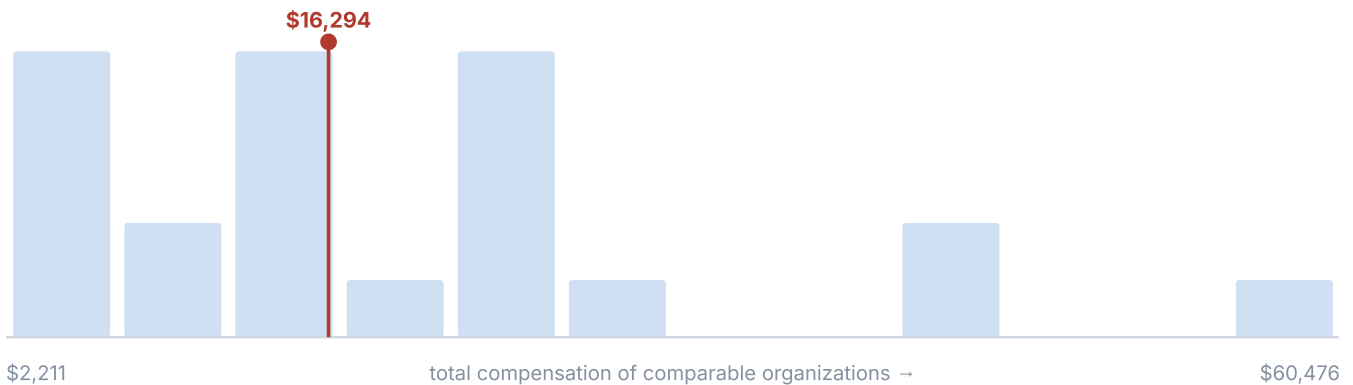
BUDGET Total revenue between \$56,084 and \$125,562 — 0.67x to 1.50x the subject's \$83,708 (the band tightens as size grows).

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

22 organizations qualified on sector, size, and geography

→ **22** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,972	\$8,471	\$15,917	\$24,324	\$39,870	\$16,294
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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 ID 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
Cor Mundi Center For Sacred Music	TX	\$83,397	President And Artistic Director	\$6,500	\$5,937	2024
Arts Mentorship Program Inc	CA	\$82,824	Executive Dir.	\$34,766	\$27,411	2024
Oconee Youth Playhouse	GA	\$82,270	Executive Di	\$7,450	\$7,042	2023
United Lakes & Trail Riders Association	MN	\$81,106	Gambling Manager	\$6,971	\$6,289	2024
The Stage Door Inc	UT	\$87,427	Managing Dir	\$8,000	\$7,476	2024
The Shining Stars Project Inc	CA	\$77,600	Chief Executive Officer	\$19,385	\$15,735	2023
Americans For The Arts Foundation	DC	\$76,278	President & Ceo	\$14,898	\$12,290	2023
Shakespeare In Clark Park	PA	\$74,437	Producing Artistic Director	\$4,000	\$3,750	2023
Eicher Arts Center Inc	PA	\$93,230	Coordinator	\$13,977	\$13,103	2023
Kairos Dance Theater Inc	MA	\$73,305	President	\$13,960	\$11,454	2024
Phoenix Womens Chorus	AZ	\$71,318	Ex Officio	\$15,500	\$13,260	2025
Small Wonder Puppet Theatre Inc	NY	\$97,235	Executive Director	\$55,215	\$45,556	2024
Casoe Inc	MI	\$68,300	Ceostore Manager	\$24,000	\$24,241	2022
Team Sunshine Performance Corp	PA	\$101,673	Co-artistic	\$28,280	\$25,750	2024
Marigold Arts Development Inc	SC	\$103,128	Ceo	\$16,900	\$16,098	2024
Music From China Inc	NY	\$104,010	Executive Director	\$28,200	\$23,267	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Chinese Christian Church Music Institute	CA	\$104,020	Admin	\$25,500	\$20,105	2024
Early Era Collective	TX	\$62,422	Artistic Director	\$2,351	\$2,211	2023
Five Myles Inc	NY	\$113,371	Founder	\$50,000	\$41,254	2024
Wake Forest Community Youth Orchestra	NC	\$115,843	Executive Director (Ex-officio)	\$25,440	\$24,001	2024
Korean American Youth Performing	CA	\$116,512	President	\$30,000	\$24,352	2023
Studio Place Arts Inc	VT	\$123,837	Executive Director	\$65,805	\$60,476	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to ID 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 ID 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	22 organizations. Compensation range \$2,211–\$60,476; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$83,708); for reference, expenses \$80,911 and assets \$92,547.
ROLE MATCH	Chris Devore, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
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	55 th
Total compensation (D + F), as reported (no adjustments)	45 th
Reportable pay only (column D), adjusted	55 th
All sources (D + E + F), adjusted	50 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 (Chris Devore) 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 22 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$16,294 is reasonable (approximately the 55th 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.