

# Moon & Stars Foundation

Executive Director / CEO

EIN 821129217

CO · NTEE A68

FY ending 2025-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Amy Stewart McIntosh, Executive Director / CEO** (\$40,498) against **every comparable organization** that fit the selection criteria — **188** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38<sup>th</sup>** percentile of comparable organizations within the typical range

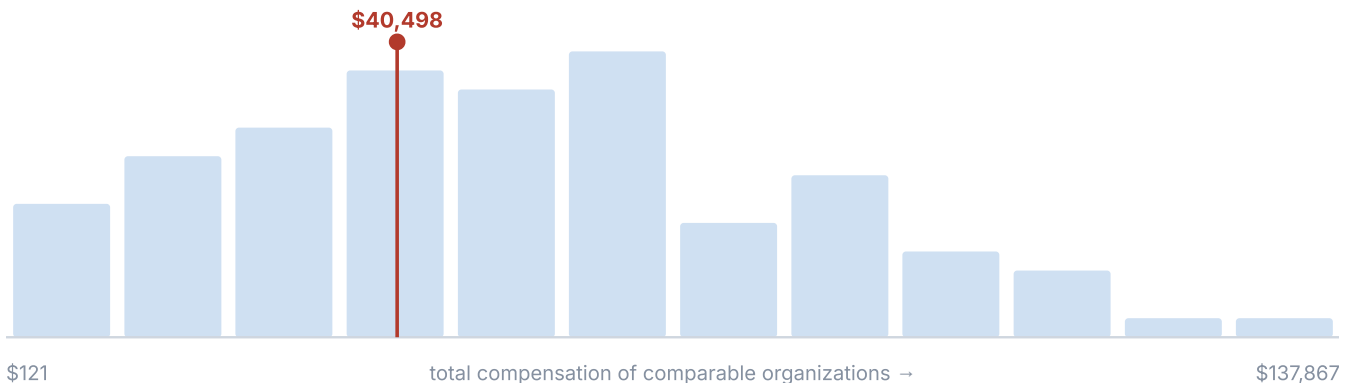
**Benchmarked executive:** Amy Stewart McIntosh — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A68).
BUDGET	Total revenue between \$218,728 and \$489,691 — 0.67x to 1.50x the subject's \$326,461 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A68), nationwide + budget 0.67–1.5x revenue.

**188** organizations qualified on sector, size, and geography → **188** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$14,480	\$31,010	\$50,372	\$70,960	\$92,450	\$40,498
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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 CO 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
<a href="#">Keeping The Blues Alive Foundation</a>	FL	\$326,367	President	\$41,958	<b>\$43,440</b>	2023
<a href="#">Braver Players Musical Theater Foundation</a>	CA	\$326,173	President	\$50,000	<b>\$46,218</b>	2024
<a href="#">Danbury Music Centre</a>	CT	\$327,415	President	\$14,615	<b>\$14,291</b>	2025
<a href="#">Overture Band Programs Inc</a>	WI	\$325,285	President/treas.	\$72,755	<b>\$79,241</b>	2025
<a href="#">Mount Desert Festival Of Chamber Music</a>	ME	\$325,266	Executive Director	\$13,140	<b>\$14,501</b>	2023
<a href="#">Make Music Alliance Inc</a>	NY	\$328,374	Executive Director	\$9,692	<b>\$9,134</b>	2025
<a href="#">Goat In The Road Productions</a>	LA	\$329,022	Co-artistic Director	\$52,916	<b>\$60,767</b>	2025
<a href="#">Cellobello Inc</a>	MA	\$323,408	Executive Director	\$101,952	<b>\$98,072</b>	2024
<a href="#">Master Musicians Festival Inc</a>	KY	\$323,246	Executive Di	\$54,799	<b>\$63,024</b>	2024
<a href="#">Anthology Of Recorded Music Inc</a>	NY	\$330,999	Vice President & Secretary	\$112,450	<b>\$111,988</b>	2023
<a href="#">Market Square Concerts</a>	PA	\$321,305	Co-director	\$32,000	<b>\$33,280</b>	2025
<a href="#">Music In The Somerset Hills Inc</a>	NJ	\$318,720	Artistic Director	\$65,141	<b>\$62,260</b>	2024
<a href="#">United States Open Music Competition</a>	CA	\$318,411	President	\$1,000	<b>\$924</b>	2024
<a href="#">Rain City Rock Camp For Girls</a>	WA	\$317,881	Executive Dir.	\$76,489	<b>\$73,308</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Kelly Music For Life</a>	PA	\$336,039	President	\$39,000	<b>\$41,633</b>	2024
<a href="#">Music At Kohl Mansion Inc</a>	CA	\$336,836	Exec. Dir.	\$90,417	<b>\$86,047</b>	2023
<a href="#">Keys Corp</a>	NY	\$316,049	Executive Director	\$43,378	<b>\$43,200</b>	2023
<a href="#">Virginia Chamber Music Foundation</a>	VA	\$337,034	Coartistic Director	\$8,000	<b>\$8,269</b>	2024
<a href="#">Academie Musique</a>	TX	\$338,017	Director	\$45,743	<b>\$47,720</b>	2025
<a href="#">Academy Of Neurologic Music Therapy</a>	CO	\$338,999	Director	\$60,925	<b>\$62,537</b>	2024
<a href="#">Baton Rouge Blues Festival &amp; Foundation</a>	LA	\$313,533	Executive Director	\$72,000	<b>\$84,869</b>	2024
<a href="#">St Louis Cathedral Concerts</a>	MO	\$340,628	Executive Dir.	\$71,798	<b>\$81,405</b>	2024
<a href="#">Los Pleneros De La 21 Inc</a>	NY	\$340,822	Executive Director	\$91,006	<b>\$88,031</b>	2024
<a href="#">Idaho Music Educators Association Inc</a>	ID	\$311,720	Executive Director (Non-voting)	\$21,000	<b>\$23,914</b>	2024
<a href="#">Indianapolis Mens Chorus Incorporated</a>	IN	\$343,096	Executive Director	\$85,000	<b>\$93,482</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT **188** organizations. Compensation range \$121–\$137,867; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$326,461); for reference, expenses \$232,384 and assets \$95,373.
ROLE MATCH	Amy Stewart McIntosh, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 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	38 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	40 <sup>th</sup>
Reportable pay only (column D), adjusted	29 <sup>th</sup>
All sources (D + E + F), adjusted	37 <sup>th</sup>

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 (Amy Stewart McIntosh) 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 10, 2026, comparing compensation against 188 similarly situated organizations (Same NTEE sector (A68), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,498 is reasonable (approximately the 38<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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 10, 2026.