

Collaborative Institute Of Cultural Arts

Executive Director / CEO

EIN 821242234
 IL · NTEE A20
 FY ending 2023-12-31
 June 13, 2026

This analysis benchmarks the total compensation of **Cristina Leafios, Executive Director / CEO** (\$9,520) against **every comparable organization** that fit the selection criteria — **101** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **18th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Cristina Leafios — reported title “Director”, 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 (A20).
BUDGET	Total revenue between \$96,581 and \$216,228 — 0.67x to 1.50x the subject's \$144,152 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A20), nationwide + budget 0.67–1.5x revenue.

101 organizations qualified on sector, size, and geography → **101** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,024	\$13,542	\$34,369	\$58,200	\$69,496	\$9,520
---------	----------	----------	----------	----------	---------



■ 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 IL 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
Theater Resources Unlimited Inc	NY	\$144,204	Executive Direc, President	\$24,150	\$22,197	2023
Island Community House Inc	VA	\$144,658	Executive Director	\$65,960	\$64,781	2023
Betti Ono Foundation	CA	\$143,415	Ceo/presiden	\$193,948	\$170,350	2023
Krewe Of Seaman Inc	LA	\$143,094	President	\$73,500	\$79,961	2024
Granary Art Center	UT	\$146,593	Executive Director	\$60,000	\$59,107	2025
Design Sacramento	CA	\$140,644	Executive Director	\$24,900	\$21,243	2024
District One Community Education	PA	\$148,914	Executive Di	\$35,000	\$33,596	2025
Bruce Lee Foundation Inc	CA	\$149,396	Executive Director	\$100,248	\$88,051	2023
12 Dunemere Inc	NY	\$138,477	Executive Director	\$17,651	\$15,759	2024
Lee County Arts & Community Center	NC	\$134,854	Executive Di	\$30,897	\$32,473	2023
Lightbox Film Center	PA	\$153,749	Board Director	\$21,000	\$20,691	2024
West Nebraska Arts Center	NE	\$155,385	Executive Di	\$43,358	\$46,074	2024
Speedwell Projects	ME	\$131,474	Managing Director	\$33,246	\$32,891	2024
Frank Theatre	MN	\$156,939	Secretary	\$60,000	\$58,575	2024
Hola Cultura	DC	\$131,035	Executive Director And Director	\$55,900	\$49,896	2023
Lewistown Art Center	MT	\$157,562	Executive Di	\$31,346	\$34,369	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Tyler Park Center For The Arts Inc	PA	\$157,663	Executive Director	\$15,000	\$14,779	2024
Culture Mill Inc	NC	\$130,625	Director	\$46,866	\$46,610	2025
Kansas Sampler Foundation Inc	KS	\$130,535	Co-director	\$100,202	\$110,111	2023
Oklahoma Mural Syndicate	OK	\$158,724	President	\$3,998	\$4,478	2023
Wildstar Academy	OR	\$128,981	Executive Director	\$6,000	\$5,505	2024
Fremont Center For The Arts	CO	\$159,801	Executive Director	\$13,884	\$13,542	2023
Francis Hardy Center For The Arts	WI	\$127,870	Executive Director	\$50,000	\$51,592	2024
Waterloo Arts	OH	\$161,096	Executive Di	\$43,333	\$45,345	2024
Life On Art	CA	\$125,745	Executive Director (Start 7/2024)	\$76,154	\$64,969	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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	101 organizations. Compensation range \$919–\$283,104; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$144,152); for reference, expenses \$95,308 and assets \$141,335.
ROLE MATCH	Cristina Leafios, reported title " <i>Director</i> ", 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.

RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 peers 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	18 th
Total compensation (D + F), as reported (no adjustments)	19 th
Reportable pay only (column D), adjusted	20 th
All sources (D + E + F), adjusted	16 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 (Cristina Leafios) 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 13, 2026, comparing compensation against 101 similarly situated organizations (Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,520 is reasonable (approximately the 18th 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 13, 2026.