

Gabriela Lena Frank Creative

Executive Director / CEO

EIN 822368558

CA · NTEE A6E

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Gabriela Lena Frank, Executive Director / CEO** (\$121,801) 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 **94th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Gabriela Lena Frank — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

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

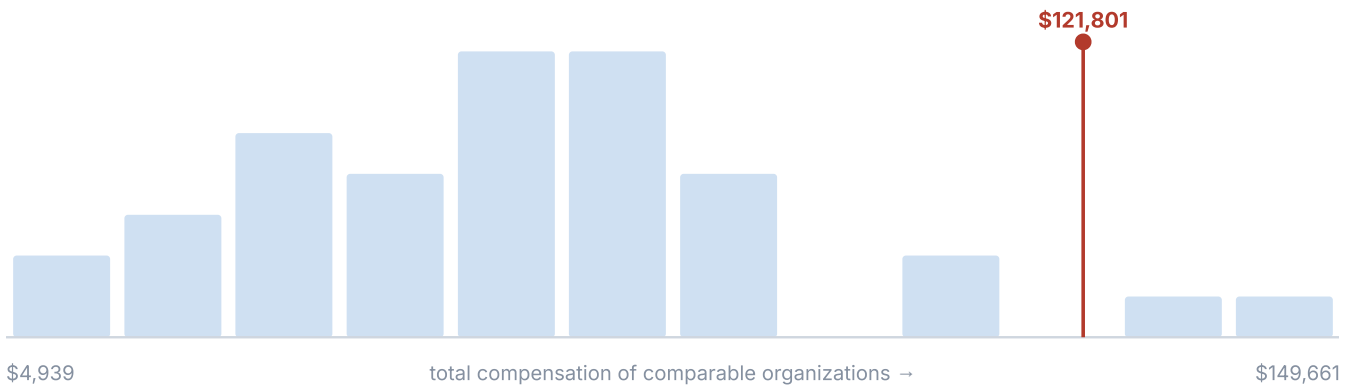
BUDGET Total revenue between \$296,474 and \$663,748 — 0.67x to 1.50x the subject's \$442,499 (the band tightens as size grows).

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



\$26,969	\$39,970	\$62,283	\$73,417	\$95,609	\$121,801
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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
Summerbella	CA	\$449,043	Trustee	\$24,000	\$23,311	2024
Portland Actors Conservatory	OR	\$433,940	Board Member	\$60,123	\$64,660	2023
Csehy Summer School Of Music	PA	\$455,372	Executive Director	\$62,237	\$69,813	2024
Pierre Monteux Memorial Foundation	ME	\$457,727	Executive Di	\$37,000	\$41,675	2024
Labanbartenieff Institute Of Movement	NY	\$418,184	Executive Dir.	\$35,000	\$36,626	2023
Pakachoag Music School Of Greater	MA	\$418,001	Interim Executive Director	\$62,107	\$62,778	2024
Pioneer School Of Drama	KY	\$470,967	Co-president/managing Director	\$20,800	\$25,137	2024
Young Actors Theater Inc	CA	\$476,689	Executive Director	\$67,981	\$67,981	2023
Oregon International Ballet Academy	OR	\$407,407	Executive Dir.	\$50,000	\$52,230	2024
Wirth Center For The Performing Art	MN	\$486,629	Executive Di	\$48,000	\$51,976	2025
Oklahoma Youth Orchestras Inc	OK	\$392,168	Executive Di	\$66,682	\$82,593	2024
Pan American Dance Foundation Inc	NY	\$496,732	Vice - President	\$28,800	\$29,274	2024
Community Music School	NY	\$498,574	Executive Director	\$61,750	\$64,619	2023
Bronx School For Music Inc	NY	\$501,301	President	\$59,044	\$61,788	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Christian Youth Theater Fredericksburg	VA	\$505,159	Director	\$55,935	\$60,750	2024
Chehalis Ballet Center	WA	\$379,402	Administrative Director	\$40,937	\$40,165	2025
Ali Akbar College Of Music	CA	\$377,532	President	\$39,386	\$39,386	2023
Ascendance Pole And Aerial Arts	WA	\$534,703	Vice Preside	\$64,769	\$67,155	2023
Flying Gravity Circus Inc	NH	\$345,186	Exec Director/trustee	\$53,000	\$55,048	2024
Nebraska Music Education	NE	\$338,431	Executive Di	\$56,650	\$68,538	2024
Coro De Ninos De San Juan	PR	\$550,163	Administrator	\$28,800	\$28,800	2023
Community Music School Inc	NC	\$550,768	Executive Director	\$94,750	\$110,125	2024
Claude Mcneal's Musical Theatre Training	IN	\$556,577	President And Ceo	\$73,000	\$86,595	2024
The Center For Theater Arts	PA	\$568,090	Executive Di	\$133,419	\$149,661	2024
Crystal Theatre Inc	CT	\$313,678	President, Artistic Director	\$29,140	\$31,641	2023

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 \$4,939–\$149,661; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$442,499); for reference, expenses \$440,769 and assets \$442,083.
ROLE MATCH	Gabriela Lena Frank, reported title "PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	94 th
Total compensation (D + F), as reported (no adjustments)	97 th
Reportable pay only (column D), adjusted	97 th
All sources (D + E + F), adjusted	94 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 (Gabriela Lena Frank) 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 \$121,801 is reasonable (approximately the 94th 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.