

# Hickory Ballet And Performing Arts

Executive Director / CEO

EIN 823438309

NC · NTEE A60

FY ending 2023-07-31

June 9, 2026

This analysis benchmarks the total compensation of **Leanna Bodnar, Executive Director / CEO** (\$27,100) against **every comparable organization** that fit the selection criteria — **154** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **31<sup>st</sup>** percentile of comparable organizations

within the typical range

**Benchmarked executive:** Leanna Bodnar — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (A60).

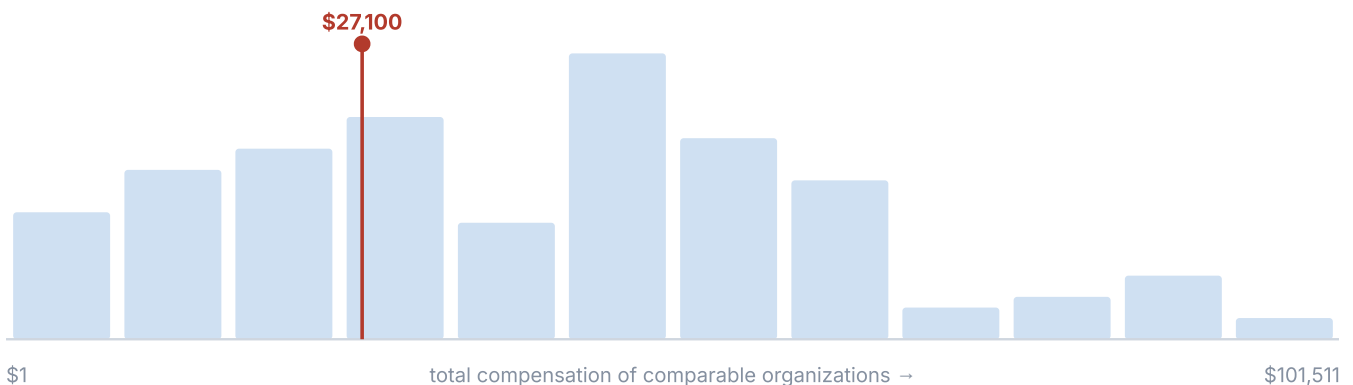
**BUDGET** Total revenue between \$186,701 and \$417,988 — 0.67x to 1.50x the subject's \$278,659 (the band tightens as size grows).

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

**154** organizations qualified on sector, size, and geography

→ **154** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,226

\$23,317

\$40,102

\$56,353

\$67,310

**\$27,100**



## ■ 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 NC 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="#">Montavilla Jazz Festival</a>	OR	\$279,212	Executive Director	\$26,400	<b>\$23,047</b>	2024
<a href="#">Melodic Movements Performing Arts Program Inc</a>	DE	\$276,768	President	\$49,600	<b>\$47,003</b>	2023
<a href="#">Carpinteria Community Theater Inc</a>	CA	\$281,492	Executive Director	\$50,000	<b>\$40,587</b>	2024
<a href="#">Santa Clara Valley Performing Arts Association</a>	CA	\$282,072	Artistic Director	\$20,000	<b>\$16,234</b>	2024
<a href="#">Kid Pan Alley</a>	VA	\$273,708	Artistic & Executive Direc	\$64,466	<b>\$60,241</b>	2023
<a href="#">Caldwell Fine Arts Series Inc</a>	ID	\$272,847	Director	\$47,429	<b>\$46,207</b>	2025
<a href="#">Road Show Inc</a>	IL	\$272,738	Executive Director	\$42,220	<b>\$39,019</b>	2024
<a href="#">The Oratorio Society Of Virginia</a>	VA	\$284,836	Executive Director	\$29,875	<b>\$26,417</b>	2025
<a href="#">Royal Stage Christian Performing Arts</a>	CA	\$286,993	Executive Director	\$11,000	<b>\$9,193</b>	2023
<a href="#">South Side Suzuki Cooperative</a>	IL	\$269,849	President &	\$67,648	<b>\$64,365</b>	2023
<a href="#">Inspire Music Service Hope Inc</a>	AZ	\$288,484	Executive Director	\$24,000	<b>\$22,338</b>	2023
<a href="#">Summertrios Inc</a>	NJ	\$268,459	Director Eme	\$2,800	<b>\$2,350</b>	2024
<a href="#">Zionsville Showchoirs Inc</a>	IN	\$268,136	Co-exec. Director	\$9,000	<b>\$8,922</b>	2024
<a href="#">Spotlight Performing Arts Center</a>	UT	\$266,526	President	\$60,000	<b>\$59,432</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Kulu Mele African Dance And Drum Ensemble</a>	PA	\$266,473	Executive Director	\$58,505	<b>\$54,845</b>	2024
<a href="#">Theatre Nova</a>	MI	\$266,152	President	\$39,658	<b>\$39,616</b>	2023
<a href="#">Everett</a>	RI	\$291,469	Co-artistic Director/treas	\$35,100	<b>\$32,573</b>	2023
<a href="#">Columbus Music And Art Academy</a>	OH	\$265,672	Exec Directo	\$79,500	<b>\$79,154</b>	2024
<a href="#">Encore Performing Arts</a>	UT	\$264,181	Executive Team	\$7,650	<b>\$7,361</b>	2024
<a href="#">Death Of Classical Inc</a>	NY	\$293,171	Artistic Director	\$28,855	<b>\$24,511</b>	2024
<a href="#">Contemporary Youth Orchestra</a>	OH	\$293,497	Executive Di	\$72,892	<b>\$74,718</b>	2023
<a href="#">Baltimore Improv Group</a>	MD	\$293,707	Managing Director	\$50,000	<b>\$45,240</b>	2023
<a href="#">Innovation Arts Academy Inc</a>	KY	\$262,338	Executive Director	\$18,000	<b>\$18,179</b>	2024
<a href="#">Mountain Air Modern Dance</a>	MT	\$262,198	President And Executive Director	\$53,422	<b>\$54,133</b>	2024
<a href="#">Danielandsomesuperfriends Inc</a>	NY	\$296,045	Ceo, Artistic Director	\$69,823	<b>\$57,782</b>	2025

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

## ■ Sample, role match & sensitivity

PEER COUNT **154** organizations. Compensation range \$1–\$101,511; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$278,659); for reference, expenses \$225,460 and assets \$217,921.

**ROLE MATCH** Leanna Bodnar, reported title "*Executive Dir.*", 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.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	31 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	28 <sup>th</sup>
Reportable pay only (column D), adjusted	32 <sup>nd</sup>
All sources (D + E + F), adjusted	31 <sup>st</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 (Leanna Bodnar) 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 154 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$27,100 is reasonable (approximately the 31<sup>st</sup> 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.