

Friends Of The Garden Theater

Executive Director / CEO

EIN 832531689

MI · NTEE A31

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Katie Jones, Executive Director / CEO** (\$78,405) against **every comparable organization** that fit the selection criteria — **65** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **66th** percentile of comparable organizations within the typical range

Benchmarked executive: Katie Jones — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A31).

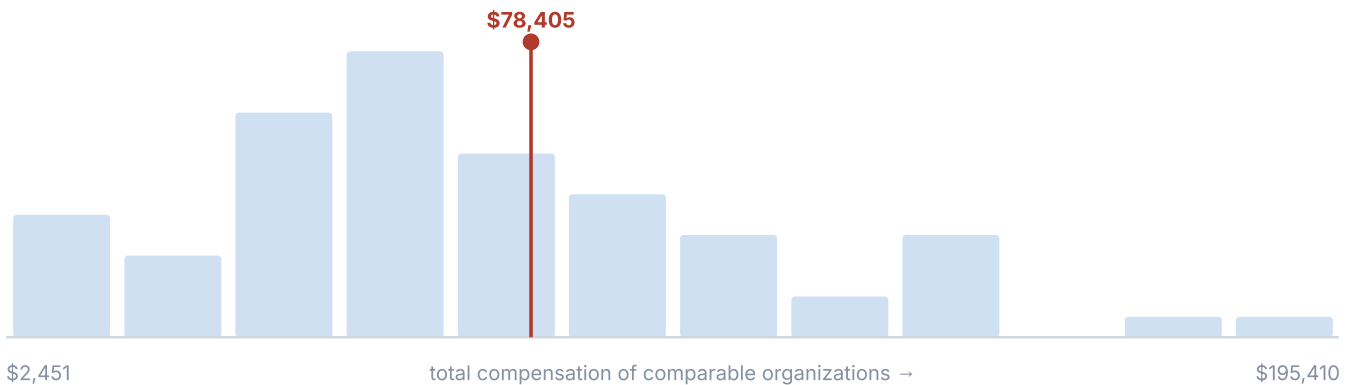
BUDGET Total revenue between \$281,839 and \$630,984 — 0.67x to 1.50x the subject's \$420,656 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A31), nationwide + budget 0.67–1.5x revenue.

65 organizations qualified on sector, size, and geography

→ **65** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$27,788	\$45,175	\$61,369	\$93,182	\$126,351	\$78,405
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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 MI 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
Schoolyard Films Inc	FL	\$420,840	Executive Director	\$120,000	\$109,217	2024
Athol-orange Community Television Inc	MA	\$423,553	Executive Director	\$79,940	\$71,652	2023
Three Generations Inc	NY	\$413,975	Founder	\$67,409	\$59,014	2024
Port Townsend Film Institute	WA	\$412,527	Executive Dir.	\$83,500	\$72,428	2024
Silicon Valley Jewish Film Festival	CA	\$410,985	Executive Director	\$166,001	\$142,977	2023
Dallas Film Society Inc	TX	\$432,873	Chief Executive Officer & Board Member	\$33,333	\$33,259	2023
Docs In Progress Inc	MD	\$434,981	Ceo	\$38,785	\$35,130	2024
Boston Jewish Film Inc	MA	\$436,434	Executive Director	\$107,031	\$93,182	2024
Transformative Culture Project Inc	MA	\$436,564	Executive Director	\$82,503	\$69,976	2025
Visart Inc	NC	\$400,703	Executive Director	\$39,224	\$39,266	2024
Giant Screen Cinema Association	NC	\$444,229	Executive Director	\$140,492	\$140,641	2024
Phoenix Film Foundation	AZ	\$450,731	Non-voting Exec. Director	\$60,740	\$56,595	2024
Level Ground	CA	\$451,528	Co-director	\$53,999	\$45,175	2024
Okeefe Educational Media	MS	\$452,634	Executive Director	\$72,800	\$80,874	2023
Let It Ripple Inc	CA	\$454,172	President	\$158,967	\$132,990	2024
The Kindling Group	IL	\$386,818	Executive Director	\$88,200	\$86,490	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Aitysh Usa	CA	\$386,691	Executive Director	\$68,000	\$58,569	2023
The Current Media Inc	LA	\$457,162	Director	\$54,583	\$58,230	2024
Dc Independent Film Festival	DC	\$381,791	Executive Director	\$40,000	\$34,007	2024
Sun Valley Film Festival Inc	ID	\$379,947	Chairman/ed	\$42,900	\$44,214	2024
Pretty Human Inc	CO	\$464,234	President	\$184,500	\$171,399	2024
Rocky Mountain Womens Film Institute	CO	\$465,519	Executive Director	\$84,000	\$76,024	2025
The Film Noir Foundation	CA	\$466,738	President	\$18,450	\$15,435	2024
Hamptons Take 2 Documentary Film	NY	\$373,762	Pres & Exec Dir	\$65,000	\$56,905	2024
Video Volunteers	NY	\$469,821	Ceo, Director	\$40,835	\$35,750	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI cost of living and 2024 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 MI 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 65 organizations. Compensation range \$2,451–\$195,410; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$420,656); for reference, expenses \$500,198 and assets \$3,243,052.

ROLE MATCH Katie Jones, reported title "*EXECUTIVE DI*", 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	66 th
Total compensation (D + F), as reported (no adjustments)	62 nd
Reportable pay only (column D), adjusted	66 th
All sources (D + E + F), adjusted	66 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 (Katie Jones) 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 65 similarly situated organizations (Same NTEE sector (A31), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$78,405 is reasonable (approximately the 66th 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.