

# Spotlight Performing Arts Center

Executive Director / CEO

EIN 841967228

UT · NTEE A60

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Laura Brown, Executive Director / CEO** (\$60,000) against **every comparable organization** that fit the selection criteria — **146** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **84<sup>th</sup>** percentile of comparable organizations within the typical range

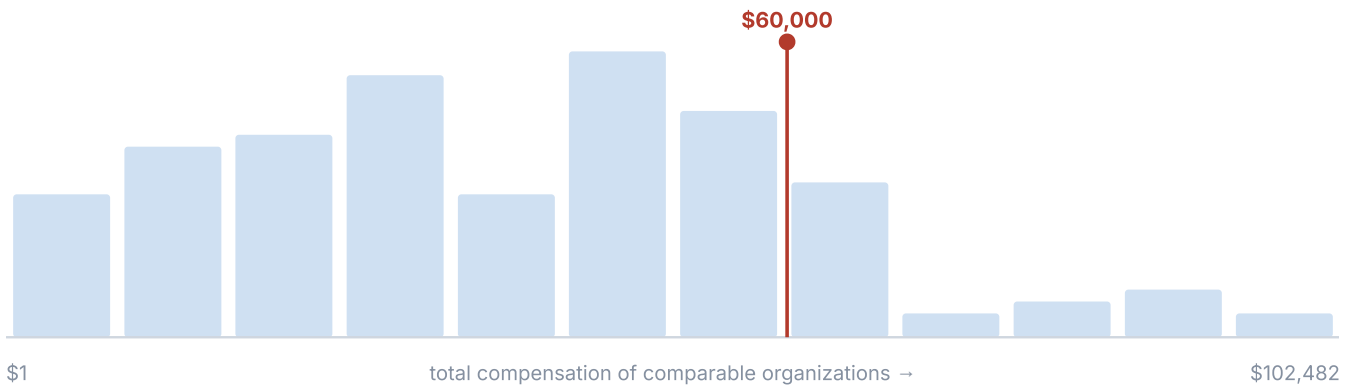
**Benchmarked executive:** Laura Brown — reported title “President”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A60).
BUDGET	Total revenue between \$178,572 and \$399,789 — 0.67x to 1.50x the subject's \$266,526 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A60), nationwide + budget 0.67–1.5x revenue.

**146** organizations qualified on sector, size, and geography → **146** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,653	\$23,334	\$38,219	\$54,635	\$66,045	\$60,000
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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 UT 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="#">Kulu Mele African Dance And Drum Ensemble</a>	PA	\$266,473	Executive Director	\$58,505	<b>\$55,370</b>	2024
<a href="#">Theatre Nova</a>	MI	\$266,152	President	\$39,658	<b>\$39,995</b>	2023
<a href="#">Columbus Music And Art Academy</a>	OH	\$265,672	Exec Directo	\$79,500	<b>\$79,911</b>	2024
<a href="#">Zionsville Showchoirs Inc</a>	IN	\$268,136	Co-exec. Director	\$9,000	<b>\$9,007</b>	2024
<a href="#">Summertrios Inc</a>	NJ	\$268,459	Director Eme	\$2,800	<b>\$2,373</b>	2024
<a href="#">Encore Performing Arts</a>	UT	\$264,181	Executive Team	\$7,650	<b>\$7,431</b>	2024
<a href="#">South Side Suzuki Cooperative</a>	IL	\$269,849	President &	\$67,648	<b>\$64,980</b>	2023
<a href="#">Innovation Arts Academy Inc</a>	KY	\$262,338	Executive Director	\$18,000	<b>\$18,353</b>	2024
<a href="#">Mountain Air Modern Dance</a>	MT	\$262,198	President And Executive Director	\$53,422	<b>\$54,650</b>	2024
<a href="#">Indigenousways Incorporated</a>	NM	\$260,757	Executive Director	\$66,000	<b>\$67,368</b>	2024
<a href="#">Road Show Inc</a>	IL	\$272,738	Executive Director	\$42,220	<b>\$39,392</b>	2024
<a href="#">Caldwell Fine Arts Series Inc</a>	ID	\$272,847	Director	\$47,429	<b>\$46,649</b>	2025
<a href="#">Kid Pan Alley</a>	VA	\$273,708	Artistic & Executive Direc	\$64,466	<b>\$60,817</b>	2023
<a href="#">Deane Center For The Performing Arts Inc</a>	PA	\$256,723	Executive Director	\$60,000	<b>\$58,462</b>	2023
<a href="#">Cabot Community Association Inc</a>	VT	\$256,308	Executive Director	\$11,990	<b>\$11,453</b>	2024
<a href="#">Melodic Movements Performing Arts Program Inc</a>	DE	\$276,768	President	\$49,600	<b>\$47,452</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Beat Berkeley Performing Arts Inc</a>	CA	\$256,115	Executive Dir.	\$28,789	<b>\$24,289</b>	2023
<a href="#">Hickory Ballet And Performing Arts</a>	NC	\$278,659	Executive Dir.	\$27,100	<b>\$27,359</b>	2023
<a href="#">Montavilla Jazz Festival</a>	OR	\$279,212	Executive Director	\$26,400	<b>\$23,267</b>	2024
<a href="#">Artcore Inc</a>	WY	\$253,622	Executive Director	\$19,800	<b>\$19,603</b>	2025
<a href="#">Cepa Management Corporation</a>	AL	\$251,818	Executive Di	\$43,548	<b>\$44,649</b>	2024
<a href="#">Performing Arts Association Of St Joseph Inc</a>	MO	\$251,795	Executive Director	\$43,600	<b>\$45,120</b>	2023
<a href="#">Carpinteria Community Theater Inc</a>	CA	\$281,492	Executive Director	\$50,000	<b>\$40,975</b>	2024
<a href="#">St Lou Fringe</a>	MO	\$251,434	Executive Dir	\$64,995	<b>\$65,331</b>	2024
<a href="#">Santa Clara Valley Performing Arts Association</a>	CA	\$282,072	Artistic Director	\$20,000	<b>\$16,390</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to UT 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 UT 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** 146 organizations. Compensation range \$1–\$102,482; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$266,526); for reference, expenses \$238,302 and assets \$30,891.

**ROLE MATCH** Laura Brown, reported title "*President*", 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.
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	84 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	72 <sup>nd</sup>
Reportable pay only (column D), adjusted	84 <sup>th</sup>
All sources (D + E + F), adjusted	83 <sup>rd</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 (Laura Brown) 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 146 similarly situated organizations (Same NTEE sector (A60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,000 is reasonable (approximately the 84<sup>th</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 10, 2026.