

Latino Arte And Culture

Executive Director / CEO

EIN 853814363
 NV · NTEE A20
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Mario Delarosa, Executive Director / CEO** (\$81,053) against **every comparable organization** that fit the selection criteria — **288** 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: Mario Delarosa — reported title “Chair/Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A20).
BUDGET	Total revenue between \$162,176 and \$363,081 — 0.67x to 1.50x the subject's \$242,054 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A20), nationwide + budget 0.67–1.5x revenue.

288 organizations qualified on sector, size, and geography → **288** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,453	\$23,455	\$41,237	\$59,960	\$75,633	\$81,053
---------	----------	----------	----------	----------	-----------------



■ 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 NV 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
Schoolhouse History And Art Center	MT	\$242,143	Executive Director	\$52,333	\$54,828	2025
Central Area Youth Association	WA	\$242,467	Executive Dir.	\$64,200	\$57,343	2024
The American Meditation Institute	NY	\$242,823	President	\$50,000	\$45,074	2024
Siren-protectors Of The Rainforest	NY	\$240,987	Executive Director	\$9,446	\$8,767	2023
Kaje Inc	NY	\$243,425	Founding Member And Executive Director	\$66,437	\$59,892	2024
Teatro Tariakuri	IL	\$240,585	Executive Director And President	\$28,000	\$27,462	2024
Surati For Performing Arts Inc	NJ	\$240,472	President	\$27,200	\$24,228	2024
Skabob House	WA	\$243,946	Treasurer	\$4,800	\$4,177	2025
Autumn House Press	PA	\$244,505	Editor In Ch	\$56,207	\$55,919	2024
North Gwinnett Arts Association	GA	\$239,511	Executive Director	\$53,962	\$54,129	2024
Canvas Institute	NY	\$244,903	Executive Director	\$45,000	\$41,765	2023
The Off-central Players Inc	FL	\$238,855	Board Member / Producing A	\$60,000	\$57,893	2023
Cite Des Arts	LA	\$245,479	Executive Director	\$40,000	\$43,941	2024
Cultural Arts Coalition Inc	FL	\$245,708	Executive Director	\$45,192	\$42,354	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
701 Center For Contemporary Art	SC	\$237,911	Administrative Director	\$21,154	\$21,449	2025
The Sunshine Center Inc	NY	\$246,329	Ceo/secretar	\$42,750	\$38,539	2024
Confluence Gallery And Art Center	WA	\$237,369	Executive Director	\$30,156	\$26,241	2025
Tres Doux Foundation	LA	\$247,275	Executive Director	\$63,000	\$69,207	2024
Community Arts & Empowerment	CA	\$236,571	Ceo	\$48,400	\$41,694	2024
Partnership Inc	AK	\$236,483	Executive Di	\$56,040	\$55,029	2023
Gallery Night Of Pensacola Inc	FL	\$236,039	Director	\$43,880	\$41,124	2024
Art & Soul Oakland	CA	\$235,700	President, Ceo	\$26,000	\$23,059	2023
Arts For All Inc	NY	\$248,714	Executive Director	\$26,250	\$24,363	2023
Psymposia Inc	DE	\$235,243	President	\$20,000	\$19,537	2024
Carolyn Glasoe Bailey Foundation Inc	CA	\$235,050	Executive Director	\$82,796	\$73,432	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NV 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 NV 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 **288** organizations. Compensation range \$281–\$285,867; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$242,054); for reference, expenses \$204,306 and assets \$37,748.
ROLE MATCH	Mario Delarosa, reported title " <i>Chair/Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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)	93 rd
Reportable pay only (column D), adjusted	95 th
All sources (D + E + F), adjusted	92 nd

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 (Mario Delarosa) 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 288 similarly situated organizations (Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$81,053 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.