

James A Unruh Family Foundation

Executive Director / CEO

EIN 860955776

AZ · NTEE A11

FY ending 2024-03-31

June 9, 2026

This analysis benchmarks the total compensation of **Kyla Quintero, Executive Director / CEO** (\$29,610) against **every comparable organization** that fit the selection criteria — **29** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55th** percentile of comparable organizations within the typical range

Benchmarked executive: Kyla Quintero — reported title “SECRETARY & TREASURER (THRU 12/23)”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A11).

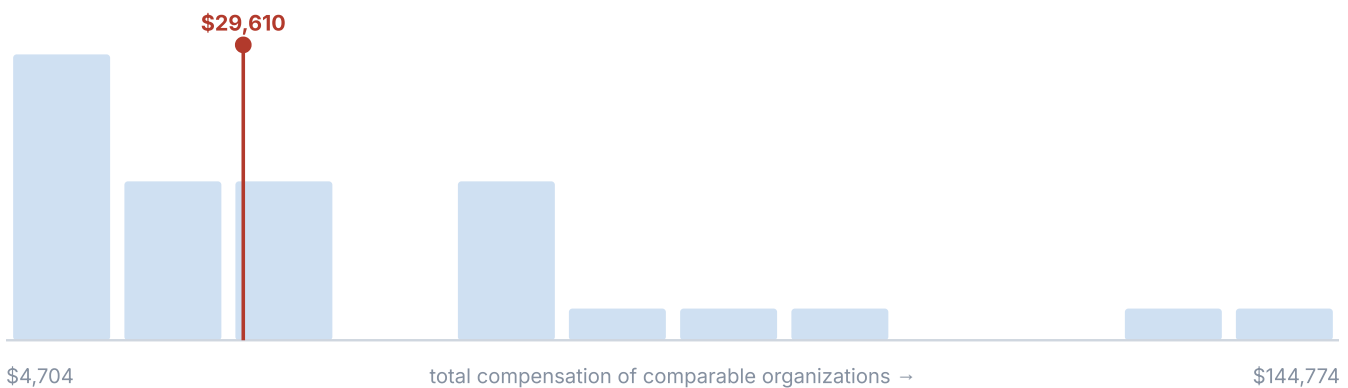
BUDGET Total revenue between \$154,033 and \$344,850 — 0.67x to 1.50x the subject's \$229,900 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A11), nationwide + budget 0.67–1.5x revenue.

29 organizations qualified on sector, size, and geography

→ **29** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$7,285	\$13,103	\$28,098	\$60,899	\$78,462	\$29,610
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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 AZ 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
Eugene Symphony Foundation	OR	\$231,088	Executive Dir.	\$13,181	\$13,103	2023
Bill And Sara Morgan Real Estate	TX	\$235,673	Secretary	\$53,774	\$55,932	2024
Cabots Museum Foundation	CA	\$235,940	Executive Dir.	\$70,000	\$62,851	2024
Cabinet Of Curiosity Inc Nfp	IL	\$237,150	President	\$13,662	\$14,379	2023
Friends Of The Minnesota Sinfonia	MN	\$218,435	Artistic/executive Directo	\$50,704	\$52,095	2024
The Raymer Society For The Arts	KS	\$218,025	Executive Dir.	\$30,720	\$34,509	2024
Cast 447 Minna Llc	CA	\$242,257	Manager	\$11,688	\$10,494	2024
Clues Real Estate Holding Company	MN	\$216,412	President	\$26,666	\$27,398	2024
Ftc Qalicb Inc	MS	\$244,935	Director	\$10,528	\$12,192	2024
Destination Crenshaw Support Foundation	CA	\$213,080	Chairperson/president	\$5,089	\$4,704	2023
Majestic Theatre	NH	\$252,553	Treasurer	\$7,475	\$7,389	2023
Friends Of Wisconsin Singers Inc	WI	\$260,294	Member At Large	\$4,966	\$5,552	2023
Oklahoma City Art Museum Affiliated	OK	\$198,654	Secretary	\$25,864	\$30,488	2023
Asian And Pacific Islander Americans	WA	\$195,999	Executive Dir.	\$97,600	\$90,860	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Athletes In Rochester Incorporated	NY	\$264,832	President	\$64,911	\$62,791	2023
Oxnard Downtowners Foundation Inc	CA	\$268,741	Chairman	\$32,160	\$28,875	2024
White Pool House Friends	TX	\$188,105	Exec. At Large	\$22,586	\$23,492	2024
Focus On Lyme Foundation	AZ	\$179,863	President & Executive Dire	\$38,954	\$38,954	2024
Saginaw Valley Naval Ship Museum	MI	\$282,281	Secretary	\$26,180	\$28,098	2024
The Columbia Memorial Space Science Lear	CA	\$284,088	President & Executive Dire	\$81,528	\$75,363	2023
Harriton Association	PA	\$175,634	Executive Di	\$60,868	\$64,980	2023
Aspen Santa Fe Ballet Endowment Inc	CO	\$287,124	Executive Director	\$6,890	\$6,870	2024
Topeka Civic Theatre	KS	\$170,265	Secretary/tr	\$14,777	\$16,599	2024
Artsquest Foundation	PA	\$292,257	Executive Director	\$135,613	\$144,774	2023
San Bernardino County Museum Association	CA	\$299,234	Executive Director	\$142,923	\$128,326	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AZ 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 AZ 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 **29** organizations. Compensation range \$4,704–\$144,774; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$229,900); for reference, expenses \$1,360,609 and assets \$56,254. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Kyla Quintero, reported title " <i>SECRETARY & TREASURER (THRU 12/23)</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	12 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	55 th
Total compensation (D + F), as reported (no adjustments)	55 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	93 rd

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 (Kyla Quintero) 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 29 similarly situated organizations (Same NTEE sector (A11), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$29,610 is reasonable (approximately the 55th 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.