

# Arizona Arts Circle Ltd

Executive Director / CEO

EIN 861037482  
 AZ · NTEE A12  
 FY ending 2024-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Jill Christenholz, Executive Director / CEO** (\$60,000) against **every comparable organization** that fit the selection criteria — **659** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **85<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Jill Christenholz — reported title “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 (A12).
BUDGET	Total revenue between \$77,977 and \$174,576 — 0.67x to 1.50x the subject's \$116,384 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

**659** organizations qualified on sector, size, and geography → **659** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$4,486	\$13,263	\$27,959	\$48,652	\$68,201	\$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 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
<a href="#">Mendota Museum &amp; Historical Society</a>	IL	\$116,319	Director	\$19,500	<b>\$19,934</b>	2024
<a href="#">Burnett County Historical Society Inc</a>	WI	\$116,296	Executive Director	\$6,719	<b>\$7,511</b>	2023
<a href="#">Korean American Youth Performing</a>	CA	\$116,512	President	\$30,000	<b>\$27,732</b>	2023
<a href="#">Through The Flower Corporation</a>	NM	\$116,522	Executive Di	\$35,000	<b>\$39,143</b>	2024
<a href="#">Aviation Hall Of Fame And Museum Of New Jersey</a>	NJ	\$116,623	Executive Director	\$40,700	<b>\$37,785</b>	2024
<a href="#">Surfrider Spirit Sessions</a>	HI	\$116,087	Executive Director	\$60,039	<b>\$57,543</b>	2023
<a href="#">Ccff - Crystal Clear Film Foundation</a>	TX	\$115,902	Treasurer	\$1,100	<b>\$1,177</b>	2023
<a href="#">Wake Forest Community Youth Orchestra</a>	NC	\$115,843	Executive Director (Ex-officio)	\$25,440	<b>\$27,332</b>	2024
<a href="#">Straus Historical Society</a>	NY	\$115,721	Executive Director	\$42,000	<b>\$39,463</b>	2024
<a href="#">Mud Creek Players Inc</a>	IN	\$117,062	Director	\$332	<b>\$364</b>	2024
<a href="#">Aquila Theatre Company</a>	NY	\$115,626	Artistic Director	\$134,120	<b>\$122,770</b>	2025
<a href="#">Youth Singers Of The Bay Area</a>	TX	\$117,176	Artistic Director	\$13,929	<b>\$14,114</b>	2025
<a href="#">Mexican Institute Of Greater Houston Inc</a>	TX	\$117,406	President	\$4,375	<b>\$4,685</b>	2023
<a href="#">Persian Cultural Center Inc</a>	VA	\$117,428	President	\$42,480	<b>\$43,909</b>	2023
<a href="#">Center For Austin Independent Journalism</a>	TX	\$115,103	Board Member	\$46,667	<b>\$48,539</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Lake County Symphony</a>	CA	\$114,856	President	\$1,230	<b>\$1,104</b>	2024
<a href="#">Decentered Arts</a>	CA	\$114,614	Treasurer	\$78,692	<b>\$70,655</b>	2024
<a href="#">Wcuw Inc</a>	MA	\$118,159	Executive Director	\$50,800	<b>\$47,467</b>	2024
<a href="#">Humanities Iowa</a>	IA	\$114,597	Executive Di	\$105,824	<b>\$120,482</b>	2024
<a href="#">Asian American Unity Coalition Inc</a>	MN	\$114,560	Officer	\$1,890	<b>\$1,942</b>	2024
<a href="#">The George Joseph And Susie Ezzell Atta Memorial Library Inc</a>	AL	\$118,265	Director, President	\$2,555	<b>\$2,870</b>	2024
<a href="#">Chicago Fashion Development</a>	IL	\$114,325	Executive Director	\$40,000	<b>\$42,097</b>	2023
<a href="#">Gloatl Inc</a>	GA	\$114,312	Founding Artist	\$14,000	<b>\$15,070</b>	2023
<a href="#">Veterans Memorial Museum</a>	CA	\$113,890	Ceo/director	\$30,000	<b>\$27,732</b>	2023
<a href="#">Escape Artists Foundation Inc</a>	GA	\$113,870	Editor/board Member	\$1,500	<b>\$1,614</b>	2023

**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](http://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	<b>659</b> organizations. Compensation range \$240–\$463,510; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$116,384); for reference, expenses \$143,923 and assets \$159,052.
ROLE MATCH	Jill Christenholz, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	42 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	18 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	85 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	85 <sup>th</sup>
Reportable pay only (column D), adjusted	87 <sup>th</sup>
All sources (D + E + F), adjusted	81 <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 (Jill Christenholz) 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 659 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,000 is reasonable (approximately the 85<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 9, 2026.