

Education & Community

Executive Director / CEO

This analysis benchmarks the total compensation of **Spencer Childress, Executive Director / CEO** (\$52,500) against **every comparable organization** that fit the selection criteria — **82** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

Benchmarked executive: Spencer Childress — 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 (A99).

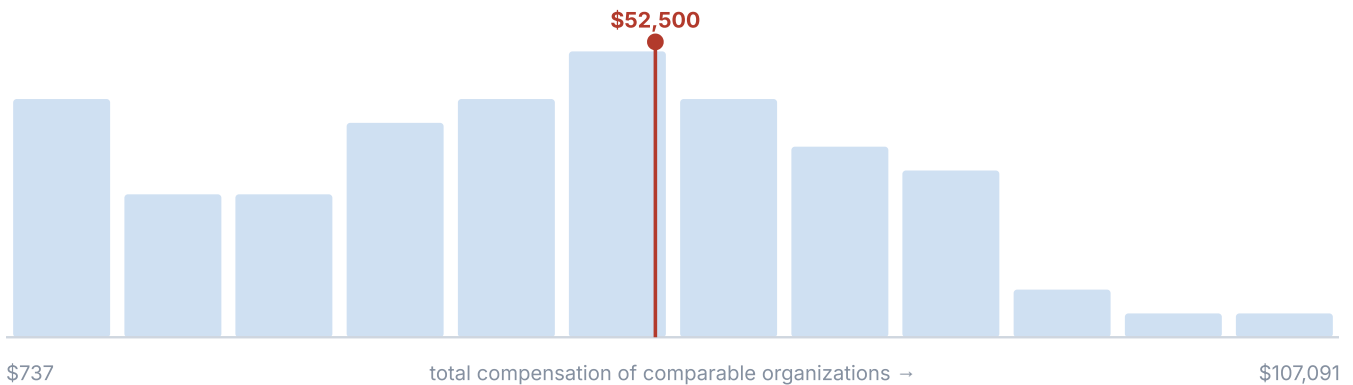
BUDGET Total revenue between \$152,760 and \$342,000 — 0.67x to 1.50x the subject's \$228,000 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A99), nationwide + budget 0.67–1.5x revenue.

82 organizations qualified on sector, size, and geography

→ **82** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,655	\$24,492	\$45,059	\$59,080	\$73,197	\$52,500
---------	----------	----------	----------	----------	----------



■ 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 CO 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
Blindspot Collective	CA	\$229,118	Director	\$21,925	\$19,744	2023
National Basketry Organization Inc	MA	\$232,603	President	\$1,035	\$970	2023
Wisdom Circles Oceania	HI	\$222,230	Executive Director	\$41,960	\$39,178	2023
Wendys Subway Inc	NY	\$235,887	President	\$805	\$737	2024
Firehouse Projects	CA	\$220,000	Director	\$75,000	\$67,540	2023
5p Society	CA	\$219,370	Executive Vp	\$50,000	\$43,735	2024
Artists Image Resource Inc	PA	\$218,967	Board Member & Executive D	\$52,000	\$52,528	2024
Foothills Resource Group	TN	\$215,324	Director	\$50,400	\$55,249	2023
Papageno Society Inc	NY	\$213,603	Treasurer	\$80,000	\$73,228	2024
Rome Historical Society Inc	NY	\$212,619	Executive Di	\$55,267	\$52,082	2023
Marin Open Studios	CA	\$212,519	Executive Dir.	\$52,507	\$45,928	2024
Northwest Creative & Expressive	WA	\$212,247	Executive Director	\$53,773	\$47,510	2025
Space Cowboys Collective	CA	\$211,775	Chief Executive Officer	\$1,300	\$1,171	2023
Ventura Audubon Society	CA	\$211,531	Director	\$3,789	\$3,314	2024
Broad Room Creative Collective Sacramento	CA	\$211,336	Executive Director	\$41,204	\$36,041	2024
Compass Rose Theater Inc	MD	\$245,776	Executive Di	\$62,500	\$59,189	2024
Arts In Ct	CT	\$246,837	Executive Di	\$74,366	\$72,717	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Guthrie Center Corp	MA	\$207,729	Clerk/ Direc	\$15,445	\$14,059	2024
Territory Nfp	IL	\$249,132	Executive Director	\$66,221	\$65,947	2024
Second Line Arts Collective	LA	\$206,547	Executive Director	\$23,804	\$26,551	2024
Smith-lemli-opitz Foundation	ND	\$205,034	President	\$20,800	\$23,805	2023
Mauliola Keehi	HI	\$203,654	Executive Director	\$62,083	\$57,967	2023
Intersectioninc	NY	\$203,596	President	\$60,167	\$55,074	2024
Denver Architecture Foundation	CO	\$253,046	Executive Dir.	\$66,975	\$66,975	2023
Mariachi Womens Foundation	CA	\$253,146	Executive Dir.	\$50,000	\$45,027	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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	82 organizations. Compensation range \$737–\$107,091; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$228,000); for reference, expenses \$198,056 and assets \$33,276.
ROLE MATCH	Spencer Childress, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	60 th
Total compensation (D + F), as reported (no adjustments)	61 st
Reportable pay only (column D), adjusted	60 th
All sources (D + E + F), adjusted	59 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 (Spencer Childress) 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 82 similarly situated organizations (Same NTEE sector (A99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$52,500 is reasonable (approximately the 60th 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.