

# Elc Development

Executive Director / CEO

EIN 912093948

WA · NTEE A115

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Michele Smith, Executive Director / CEO** (\$18,421) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **67<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Michele Smith — reported title “CHIEF EXECUTIVE OFFICER”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (A115).

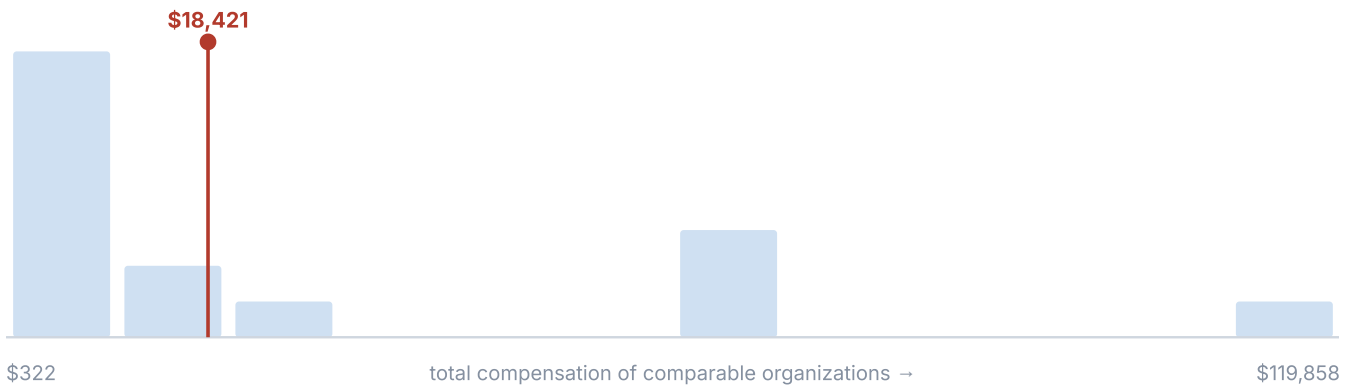
**BUDGET** Total revenue between \$6,700 and \$15,000 — 0.67x to 1.50x the subject's \$10,000 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

**15** organizations qualified on sector, size, and geography

→ **15** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$1,116	\$3,162	\$8,749	\$45,223	\$63,625	\$18,421
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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 WA 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="#">National Purple Heart Honor</a>	NY	\$10,379	Executive Di	\$60,000	<b>\$60,558</b>	2024
<a href="#">Athenaeum Theatre Productions</a>	IL	\$9,339	General Mgr	\$60,974	<b>\$65,228</b>	2025
<a href="#">City Dance Inc</a>	TX	\$10,992	Director	\$5,000	<b>\$5,586</b>	2024
<a href="#">1615 The Gc Media Project</a>	CO	\$8,925	President	\$15,000	<b>\$16,065</b>	2024
<a href="#">University Of North Carolina School Of</a>	NC	\$11,604	President	\$53,047	<b>\$61,221</b>	2024
<a href="#">Dunya Inc</a>	MA	\$8,381	President	\$855	<b>\$883</b>	2023
<a href="#">Perpetuo Films</a>	VA	\$11,679	Treasurer/director	\$1,319	<b>\$1,465</b>	2023
<a href="#">Busy Brains Childrens Museum</a>	IL	\$8,287	Executive Director	\$4,736	<b>\$5,201</b>	2024
<a href="#">Citizens For The Arts In Pennsylvania</a>	PA	\$8,252	Executive Director (Until 11/2023)	\$26,833	<b>\$29,888</b>	2024
<a href="#">Arts Unity Movement</a>	CA	\$8,248	Chairman	\$19,408	<b>\$18,236</b>	2025
<a href="#">New Sounds Music Incorporated</a>	PA	\$11,957	Executive Director	\$7,855	<b>\$8,749</b>	2024
<a href="#">Inspire The Fire Inc</a>	NC	\$7,150	Ceo	\$3,000	<b>\$3,565</b>	2023
<a href="#">Friends Of Danada</a>	IL	\$14,084	Executive Di	\$112,040	<b>\$119,858</b>	2025
<a href="#">Denton Maker Center</a>	TX	\$14,791	Secretary	\$288	<b>\$322</b>	2024
<a href="#">Afton Historical Society Press</a>	MN	\$14,792	Bookeeper	\$2,500	<b>\$2,759</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

## ■ Methodology

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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 WA 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

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**PEER COUNT** 15 organizations. Compensation range \$322–\$119,858; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$10,000); for reference, expenses \$484,023 and assets \$8,365,276. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** Michele Smith, reported title "*CHIEF EXECUTIVE OFFICER*", 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	67 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	60 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	100 <sup>th</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

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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 (Michele Smith) 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 15 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$18,421 is reasonable (approximately the 67<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.