

Summerbella

Executive Director / CEO

This analysis benchmarks the total compensation of **Tod Todd, Executive Director / CEO** (\$24,000) against **every comparable organization** that fit the selection criteria — **38** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 5th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Tod Todd — reported title “Trustee”, 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 (A6E).

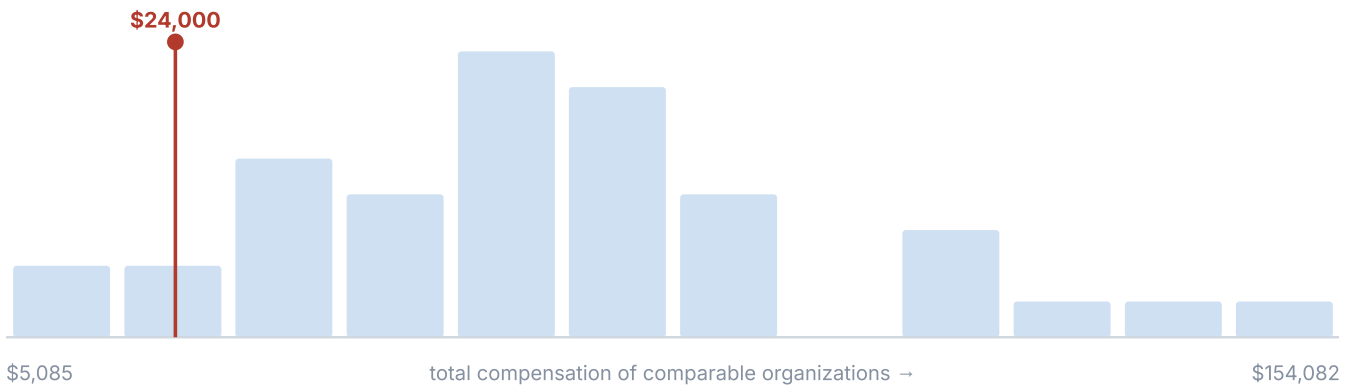
BUDGET Total revenue between \$300,858 and \$673,564 — 0.67x to 1.50x the subject's \$449,043 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A6E), nationwide + budget 0.67–1.5x revenue.

38 organizations qualified on sector, size, and geography

→ **38** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$29,992

\$43,039

\$65,581

\$81,182

\$114,390

\$24,000



■ 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 CA 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
Csehy Summer School Of Music	PA	\$455,372	Executive Director	\$62,237	\$71,876	2024
Gabriela Lena Frank Creative	CA	\$442,499	President	\$121,801	\$125,399	2023
Pierre Monteux Memorial Foundation	ME	\$457,727	Executive Di	\$37,000	\$42,906	2024
Portland Actors Conservatory	OR	\$433,940	Board Member	\$60,123	\$66,570	2023
Pioneer School Of Drama	KY	\$470,967	Co-president/managing Director	\$20,800	\$25,879	2024
Young Actors Theater Inc	CA	\$476,689	Executive Director	\$67,981	\$69,989	2023
Labanbartenieff Institute Of Movement	NY	\$418,184	Executive Dir.	\$35,000	\$37,708	2023
Pakachoag Music School Of Greater	MA	\$418,001	Interim Executive Director	\$62,107	\$64,633	2024
Wirth Center For The Performing Art	MN	\$486,629	Executive Di	\$48,000	\$53,511	2025
Oregon International Ballet Academy	OR	\$407,407	Executive Dir.	\$50,000	\$53,773	2024
Pan American Dance Foundation Inc	NY	\$496,732	Vice - President	\$28,800	\$30,138	2024
Community Music School	NY	\$498,574	Executive Director	\$61,750	\$66,528	2023
Bronx School For Music Inc	NY	\$501,301	President	\$59,044	\$63,613	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Christian Youth Theater Fredericksburg	VA	\$505,159	Director	\$55,935	\$62,545	2024
Oklahoma Youth Orchestras Inc	OK	\$392,168	Executive Di	\$66,682	\$85,033	2024
Chehalis Ballet Center	WA	\$379,402	Administrative Director	\$40,937	\$41,351	2025
Ali Akbar College Of Music	CA	\$377,532	President	\$39,386	\$40,549	2023
Ascendance Pole And Aerial Arts	WA	\$534,703	Vice Preside	\$64,769	\$69,138	2023
Coro De Ninos De San Juan	PR	\$550,163	Administrator	\$28,800	\$29,651	2023
Community Music School Inc	NC	\$550,768	Executive Director	\$94,750	\$113,378	2024
Flying Gravity Circus Inc	NH	\$345,186	Exec Director/trustee	\$53,000	\$56,674	2024
Claude Mcneal's Musical Theatre Training	IN	\$556,577	President And Ceo	\$73,000	\$89,152	2024
Nebraska Music Education	NE	\$338,431	Executive Di	\$56,650	\$70,562	2024
The Center For Theater Arts	PA	\$568,090	Executive Di	\$133,419	\$154,082	2024
Artsup La	CA	\$576,170	Executive Director	\$75,000	\$75,000	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	38 organizations. Compensation range \$5,085–\$154,082; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$449,043); for reference, expenses \$440,895 and assets \$58,678.
ROLE MATCH	Tod Todd, reported title "Trustee", 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.
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	5 th
Total compensation (D + F), as reported (no adjustments)	8 th
Reportable pay only (column D), adjusted	5 th
All sources (D + E + F), adjusted	5 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 (Tod Todd) 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 38 similarly situated organizations (Same NTEE sector (A6E), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$24,000 is reasonable (approximately the 5th 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.