

Create Latino Cultural Center Corp

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Carolina Franco, Executive Director / CEO** (\$60,000) against **every comparable organization** that fit the selection criteria — **176** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **90th** percentile of comparable organizations within the typical range

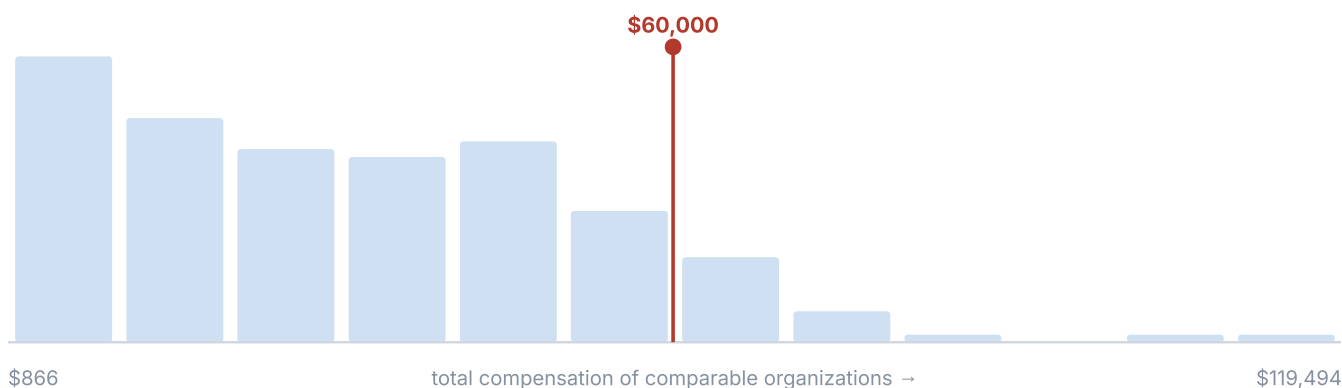
Benchmarked executive: Carolina Franco — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A65).
BUDGET	Total revenue between \$126,047 and \$282,195 — 0.67x to 1.50x the subject's \$188,130 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

176 organizations qualified on sector, size, and geography → **176** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$4,749	\$12,243	\$29,353	\$46,869	\$60,349	\$60,000
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 90TH
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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 FL 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
Friends Of Hart Inc	OR	\$187,904	President	\$15,250	\$14,687	2025
Off The Wall Productions	PA	\$188,494	Executive Ar	\$5,627	\$6,149	2023
North Canton Playhouse	OH	\$189,127	Executive Director	\$27,490	\$30,994	2024
Rubber City Shakespeare Company	OH	\$190,570	Ex-officio	\$11,843	\$13,352	2024
Margret And Ha Rey Center Inc	NH	\$190,958	Director	\$56,160	\$55,200	2024
Origin Theatre Company Inc	NY	\$184,758	Artistic Dir	\$67,500	\$66,846	2023
Uptown Theater For Creative Arts Inc	NY	\$192,481	Executive Director	\$16,375	\$16,217	2023
Running To Places Theatre Company Ltd	NY	\$194,342	Resident Director	\$31,552	\$30,350	2024
Bricolage	PA	\$194,428	Principal Creative & Co-fo	\$58,112	\$63,510	2023
Alton Little Theater Incorporated	IL	\$194,676	Executive Director	\$36,050	\$37,727	2024
Heartwood Regional Theater Company	ME	\$181,076	Executive Director	\$55,000	\$57,114	2025
Bandit Theater	WA	\$195,227	Executiveartistic Director	\$57,991	\$56,900	2023
Enlightened Theatrics	OR	\$195,716	Executive Director	\$65,000	\$66,153	2023
Jion Academy	CA	\$180,108	President	\$9,900	\$9,100	2024
State Theatre Company	TX	\$179,853	Secretary/ceo	\$9,664	\$10,290	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lakewood Community Players	WA	\$196,531	Producing Artistic Director	\$4,928	\$4,697	2024
Fort Totten Little Theater Company	ND	\$198,130	President	\$1,500	\$1,804	2023
Orange Park Community Theatre Inc	FL	\$178,121	President	\$900	\$900	2024
Iron Crow Theatre Company Inc	MD	\$177,985	Director	\$3,620	\$3,510	2025
Lynnville Area Arts Association Inc	TN	\$198,597	Executive Director	\$16,900	\$19,468	2023
What A Do Theatre	MI	\$198,941	Executive Di	\$53,109	\$56,848	2025
Dunes Art Foundation Inc	IN	\$176,991	Managing Dir	\$2,000	\$2,245	2024
The Nola Project Inc	LA	\$176,949	Executive Director	\$8,177	\$9,585	2024
Classical Theatre Company	TX	\$199,643	Executive Artistic Director, Treasurer	\$35,000	\$36,308	2025
Delaware Children's Theatre Ltd	DE	\$199,891	Vice President	\$30,000	\$32,192	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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 176 organizations. Compensation range \$866–\$119,494; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$188,130); for reference, expenses \$217,758 and assets \$260,650.

ROLE MATCH Carolina Franco, reported title "*DIRECTOR*", 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 3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 2 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	90 th
Total compensation (D + F), as reported (no adjustments)	90 th
Reportable pay only (column D), adjusted	91 st
All sources (D + E + F), adjusted	89 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 (Carolina Franco) 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 176 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,000 is reasonable (approximately the 90th 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.