

# Intensive Care Ministries

Executive Director / CEO

EIN 330185508  
 CA · NTEE A78Z  
 FY ending 2024-06-30  
 June 9, 2026

This analysis benchmarks the total compensation of **Dan Finrock, Executive Director / CEO** (\$41,335) against the **2000** closest of **3,011** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

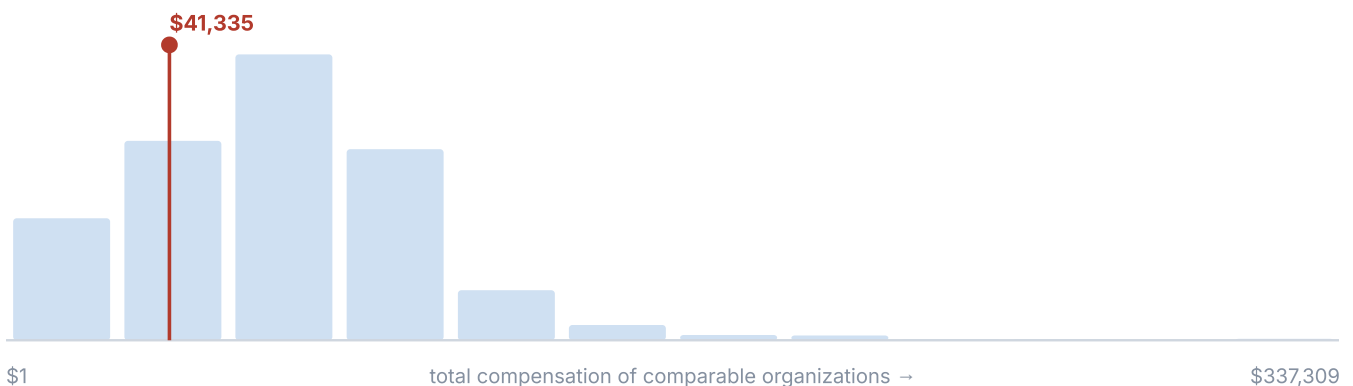
Compensation sits at approximately the **23<sup>rd</sup>** percentile of comparable organizations below the typical range for comparable organizations

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A78Z).
BUDGET	Total revenue between \$293,703 and \$657,544 — 0.67x to 1.50x the subject's \$438,363 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

**3,011** organizations qualified on sector, size, and geography → **2,000** within the band form the benchmarked peer set (closest by budget).

## Distribution of comparable compensation



<b>\$21,975</b> 10TH	<b>\$43,708</b> 25TH	<b>\$68,465</b> MEDIAN	<b>\$90,185</b> 75TH	<b>\$110,252</b> 90TH	<b>\$41,335</b> THIS ORG · 23RD
-------------------------	-------------------------	---------------------------	-------------------------	--------------------------	------------------------------------



■ **Comparable organizations**

P50
P75
P90

**\$21,975**
**\$43,708**
**\$68,465**
**\$90,185**
**\$110,252**

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	TOTAL REVENUE	TOTAL COMP	SOURCE
Arts & Business Council Of Miami Inc	FL	\$438,365	<b>\$104,928</b>	990
Playback Memphis Inc	TN	\$438,456	<b>\$103,835</b>	990
Arts Connect International Inc	MA	\$438,544	<b>\$78,007</b>	990
Huntington Symphony Orchestra	WV	\$437,997	<b>\$59,560</b>	990
Very Merry Theatre	VT	\$437,977	<b>\$48,290</b>	990
D3 Arts	CO	\$437,977	<b>\$83,284</b>	990
Center For Latter-day Saint Arts Inc	NY	\$438,859	<b>\$151,121</b>	990
John Kirkpatrick Fund For Historic	OK	\$438,882	<b>\$47,552</b>	990
Children's Theatre Workshop Of Toledo	OH	\$437,796	<b>\$53,172</b>	990
Museum Of The American Railroad	TX	\$438,959	<b>\$105,525</b>	990
Open Studio Project Inc	IL	\$438,996	<b>\$76,811</b>	990
Lagrange Symphony Orchestra Inc	GA	\$437,714	<b>\$69,866</b>	990
Thegifted Arts Inc	NC	\$439,152	<b>\$104,399</b>	990
Enlightened Learning Club	CA	\$437,572	<b>\$28,609</b>	990
German American Heritage Center	IA	\$437,510	<b>\$85,062</b>	990
Common Ground On The Hill Ltd	MD	\$437,457	<b>\$16,197</b>	990
Primary Information Inc	NY	\$439,309	<b>\$98,001</b>	990
Outlinc Inc	NE	\$439,338	<b>\$88,760</b>	990
Ojai Playwrights Conference	CA	\$439,363	<b>\$40,000</b>	990
Kalapriya Foundation Center For Indian	IL	\$437,349	<b>\$62,251</b>	990
Alabama Writers Forum Inc	AL	\$439,444	<b>\$32,654</b>	990
Marquee Youth Stage	IL	\$439,452	<b>\$69,625</b>	990
Echo Publishing	MI	\$439,510	<b>\$57,376</b>	990
The Douglas Anderson School Of The	FL	\$439,664	<b>\$22,401</b>	990

ORGANIZATION	STATE	TOTAL REVENUE	TOTAL COMP	SOURCE
Esquina Tango Cultura Society	TX	\$437,022	<b>\$71,557</b>	990

## ■ 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 2000 organizations. Compensation range \$1–\$337,309; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$438,363); for reference, expenses \$367,708 and assets \$99,421.

**ROLE MATCH** Dan Finrock, reported title "*PRESIDENT*", 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** 59 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 41 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	<b>23<sup>rd</sup></b>
Total compensation (D + F), as reported (no adjustments)	<b>28<sup>th</sup></b>
Reportable pay only (column D), adjusted	<b>24<sup>th</sup></b>
All sources (D + E + F), adjusted	<b>21<sup>st</sup></b>

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 (Dan Finrock) 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 2000 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$41,335 is reasonable (approximately the 23<sup>rd</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). 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.