

Copper Country Community Arts Council

Executive Director / CEO

EIN 382888911
 MI · NTEE A400
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Cynthia Cote, Executive Director / CEO** (\$43,986) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **73rd** percentile of comparable organizations within the typical range

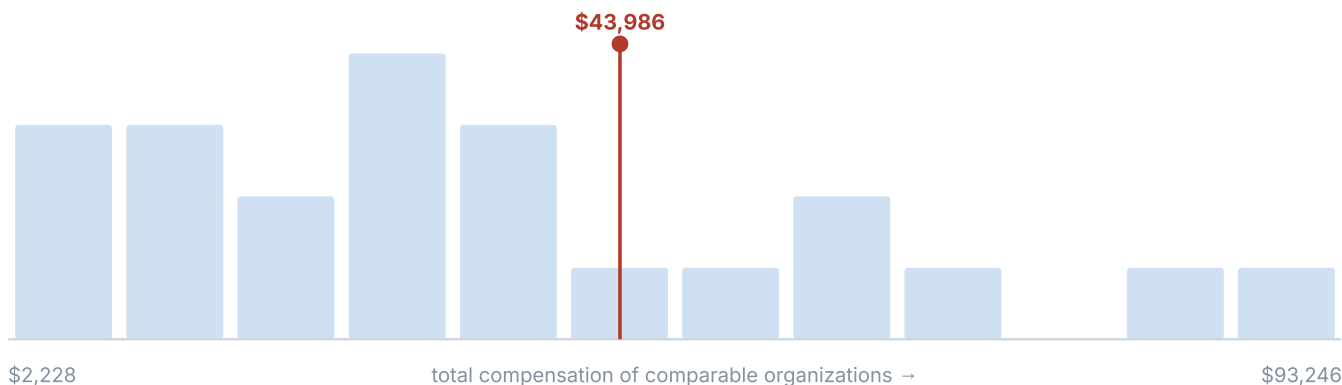
Benchmarked executive: Cynthia Cote — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A400).
BUDGET	Total revenue between \$82,039 and \$183,670 — 0.67x to 1.50x the subject's \$122,447 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A40), nationwide + budget 0.67–1.5x revenue.

22 organizations qualified on sector, size, and geography → **22** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,457	\$17,669	\$31,800	\$50,607	\$66,034	\$43,986
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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 MI 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
Blair Center For The Arts Foundation	KS	\$121,044	Director	\$28,995	\$30,348	2023
Through The Flower Corporation	NM	\$116,522	Executive Di	\$35,000	\$35,425	2024
Art At A Time Like This Inc	NY	\$105,980	President	\$9,250	\$8,098	2023
Michigan Fiber Festival Inc	MI	\$142,147	Festival Coordinator	\$17,779	\$17,269	2024
Alleghany Highlands	VA	\$143,122	Executive Di	\$36,790	\$33,428	2024
Name Publications Inc	FL	\$143,624	President	\$6,000	\$5,304	2024
Dane Arts Mural Arts Inc	WI	\$143,946	Executive Director	\$61,526	\$62,253	2023
Fenton Art Glass Collectors Of America Inc	WV	\$95,316	Office Manager	\$32,463	\$34,054	2023
The Heidelberg Project	MI	\$151,440	Executive Di	\$96,000	\$93,246	2024
Waterworks Art Museum	MT	\$152,803	Executive Di	\$31,091	\$32,470	2023
The Enamelist Society Inc	GA	\$91,600	Managing Dir	\$12,000	\$11,690	2023
French Art Colony	OH	\$90,963	Executive Director	\$18,930	\$18,868	2024
Photo Art & Science Foundation	MO	\$158,544	Executive Director	\$52,500	\$53,873	2023
Spaces	OH	\$85,801	Fmr Exec Di	\$58,702	\$58,509	2024
Lily And Earle M Pilgrim Art Foundation	DC	\$84,473	President/secretary	\$48,000	\$40,809	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Society Of Arts And Crafts	MA	\$163,371	Executive Di	\$95,762	\$78,892	2025
Carmel Gallery Alliance	CA	\$165,024	Chief Executive Officer	\$15,932	\$12,946	2024
Public Trust	PA	\$169,980	Executive Director And Ex Officio	\$25,000	\$23,461	2024
Hutchinson Art Association Inc	KS	\$173,110	Executive Director	\$31,431	\$31,130	2025
Studio Gallery Association Inc	DC	\$174,671	Executive Director	\$33,666	\$27,801	2024
Seattle Architectural Foundation	WA	\$176,098	Executive Director	\$78,875	\$66,454	2024
Village Art Club Inc	AR	\$182,528	Director, Gallery Facilita	\$2,106	\$2,228	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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 22 organizations. Compensation range \$2,228–\$93,246; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$122,447); for reference, expenses \$183,825 and assets \$179,290. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Cynthia Cote, reported title *"Executive Director"*, benchmarked as Executive Director / CEO. The title maps directly to this role.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	73 rd
Total compensation (D + F), as reported (no adjustments)	68 th
Reportable pay only (column D), adjusted	73 rd
All sources (D + E + F), adjusted	73 rd

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 (Cynthia Cote) 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 22 similarly situated organizations (Same NTEE sector (A40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$43,986 is reasonable (approximately the 73rd 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.