

River City Drum Corp Cultural Arts Institute Inc

EIN 550820407

KY · NTEE A6C

FY ending 2024-12-31

June 9, 2026

Executive Director / CEO

This analysis benchmarks the total compensation of **Jerome Baker, Executive Director / CEO** (\$44,500) against **every comparable organization** that fit the selection criteria — **623** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **77th** percentile of comparable organizations within the typical range

Benchmarked executive: Jerome Baker — 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 (A6C).
BUDGET	Total revenue between \$74,994 and \$167,898 — 0.67x to 1.50x the subject's \$111,932 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

623 organizations qualified on sector, size, and geography → **623** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$3,905 10TH	\$11,670 25TH	\$24,467 MEDIAN	\$43,438 75TH	\$61,057 90TH	\$44,500 THIS ORG · 77TH
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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 KY 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
Japan House La Foundation	CA	\$111,910	Ceo	\$6,000	\$4,822	2024
Chambersburg Community Theatre Inc	PA	\$111,852	Managing Director	\$25,000	\$23,205	2024
Bronzeville Children's Museum	IL	\$111,780	President	\$6,000	\$5,652	2023
Susquehanna Museum Of Havre De	MD	\$111,710	Executive Di	\$48,866	\$42,523	2024
Highland Historical Society	VA	\$111,650	Executive Di	\$19,240	\$17,291	2024
Opheliasmedia Films Inc	GA	\$111,500	Director	\$45,950	\$43,004	2024
Johnson House Historic Site	PA	\$112,477	Executive Director	\$21,000	\$19,492	2024
Trent House Association Inc	NJ	\$111,226	Interim Executive Director	\$6,000	\$5,133	2023
Belton Center For The Arts	SC	\$111,131	Executive Director	\$35,077	\$34,061	2024
Shelton Historical Society Inc	CT	\$111,059	Executive Director	\$24,445	\$21,333	2024
Trilogy An Opera Company	NJ	\$111,031	Artisticexecutive Director	\$19,150	\$15,914	2024
Philadelphia Dance Projects	PA	\$111,022	Executive Di	\$4,000	\$3,617	2025
The Lafayette Trail Inc	PA	\$112,945	President	\$70,000	\$66,894	2023
Holland Childrens Movement	NE	\$110,791	Ceo	\$42,825	\$44,139	2023
The Midwest Writing Center	IL	\$110,753	Executive Director	\$33,497	\$31,557	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Denizen Theatre Inc	NY	\$110,746	Secretary/treasurer	\$19,980	\$16,805	2024
Tanner Gift Of Music Trust	UT	\$113,311	Secretary/tr	\$8,500	\$8,336	2023
The Arts Project Inc	MD	\$110,552	Executive Director	\$24,559	\$21,371	2024
Five Myles Inc	NY	\$113,371	Founder	\$50,000	\$42,054	2024
International Federation For Choral Music	TX	\$113,444	Office Manager	\$36,960	\$34,412	2024
Barnsdall Arts	CA	\$113,634	Executive Dir.	\$21,800	\$17,070	2025
Youth Ensemble Of Atlanta Inc	GA	\$113,703	Executive Director	\$34,878	\$31,800	2025
Exitheatre	CA	\$113,764	Secretary/treasurer	\$18,000	\$14,094	2025
Henryk Sienkiewicz Educational Society Inc	NY	\$113,770	Secretary	\$2,970	\$2,498	2024
Art In The Atrium Inc	NJ	\$110,017	Ceo	\$54,985	\$45,695	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to KY 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 KY 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	623 organizations. Compensation range \$1–\$414,913; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$111,932); for reference, expenses \$175,037 and assets \$262,730. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Jerome Baker, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 41 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 18 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	77 th
Total compensation (D + F), as reported (no adjustments)	71 st
Reportable pay only (column D), adjusted	78 th
All sources (D + E + F), adjusted	72 nd

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 (Jerome Baker) 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 623 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$44,500 is reasonable (approximately the 77th 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.