

Musical Instruments N Kids Hands

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Clarence Kirby, Executive Director / CEO** (\$17,490) against **every comparable organization** that fit the selection criteria — **33** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **24th** percentile of comparable organizations below the typical range for comparable organizations

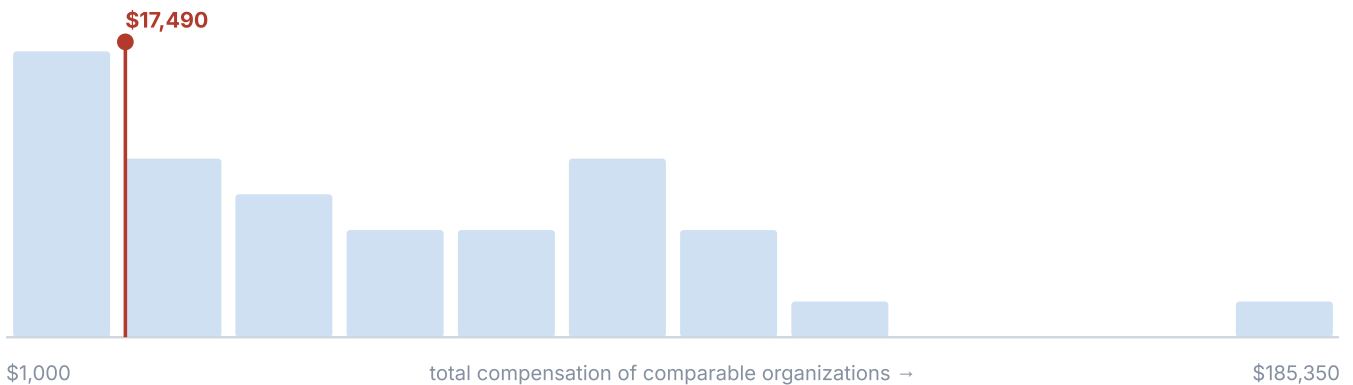
Benchmarked executive: Clarence Kirby — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

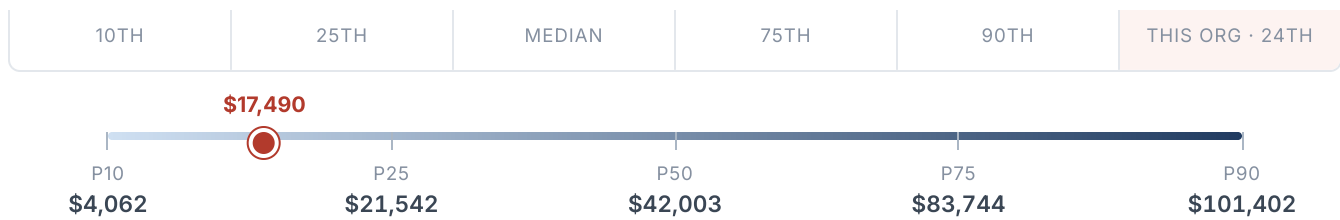
SECTOR	Organizations sharing the subject's NTEE classification (A6C).
BUDGET	Total revenue between \$258,560 and \$578,866 — 0.67x to 1.50x the subject's \$385,911 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A6C), nationwide + budget 0.67–1.5x revenue.

33 organizations qualified on sector, size, and geography → **33** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,062	\$21,542	\$42,003	\$83,744	\$101,402	\$17,490
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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 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
Chapparells Baton & Drum Corps Inc	OH	\$402,428	President	\$18,720	\$22,962	2024
45th Parallel	OR	\$404,538	Executive Dir.	\$3,322	\$3,480	2025
Akropolis Quintet Inc	MI	\$358,605	Executive Di	\$52,000	\$62,157	2024
Cleveland Jazz Orchestra	OH	\$351,397	Executive Di	\$55,000	\$67,462	2024
Reno Jazz Orchestra	NV	\$425,240	Executive Di	\$33,900	\$38,337	2025
Piedmont Wind Symphony	NC	\$346,466	Executive Di	\$40,520	\$47,237	2025
Chamber Music Unbound	CA	\$426,356	Education Director	\$103,220	\$100,559	2025
We Always Swing Inc	MO	\$335,970	Exec. Director	\$70,200	\$88,650	2023
Playback Memphis Inc	TN	\$438,456	Executive Director	\$85,300	\$103,835	2024
Israeli Chamber Project Inc	NY	\$332,660	Vice President	\$80,025	\$83,744	2024
Groove Inc	SD	\$328,225	Executive Director	\$43,500	\$55,597	2024
The Vigil Project Inc	LA	\$327,253	Director	\$71,854	\$91,628	2024
Waynesboro Symphony Orchestra Inc	VA	\$317,966	Music Direct	\$23,846	\$26,664	2024
The Louisville Leopard Percussionists	KY	\$313,220	Founder, Director	\$22,500	\$27,273	2025
Byron Schenkman & Friends	WA	\$312,706	Executive Dir.	\$38,676	\$40,101	2024
The Queer Big Apple Corps Inc	NY	\$300,245	Executive Director	\$101,621	\$109,485	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
International Sejong Soloists Inc	NY	\$472,105	Executive Director	\$10,417	\$11,223	2023
North Texas Colorguard Association	TX	\$296,239	President	\$5,000	\$5,792	2024
Delirium Musicum	CA	\$289,286	President	\$63,410	\$63,410	2024
Walnut Creek Concert Band	CA	\$483,135	Treasurer	\$2,600	\$2,600	2024
Project Music Heals Us Inc	CT	\$483,164	Executive Director	\$11,364	\$12,339	2024
Milwaukee Jazz Institute Inc	WI	\$288,509	Executive Dir.	\$60,000	\$72,567	2024
Allentown Band Inc	PA	\$275,036	Director	\$12,423	\$14,347	2024
Sun Valley Jazz Jamboree	WA	\$271,187	President	\$28,100	\$29,135	2024
City Sound Drum And Bugle Corps	CA	\$265,067	Treasurer	\$1,000	\$1,000	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	33 organizations. Compensation range \$1,000–\$185,350; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$385,911); for reference, expenses \$336,718 and assets \$58,910.
ROLE MATCH	Clarence Kirby, reported title "PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this 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	24 th
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	24 th
All sources (D + E + F), adjusted	24 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 (Clarence Kirby) 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 33 similarly situated organizations (Same NTEE sector (A6C), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$17,490 is reasonable (approximately the 24th 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.