

# Theatre On The Ridge

Executive Director / CEO

EIN 942463389

CA · NTEE A650

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Judy Clemens, Executive Director / CEO** (\$13,000) against **every comparable organization** that fit the selection criteria — **101** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30<sup>th</sup>** percentile of comparable organizations within the typical range

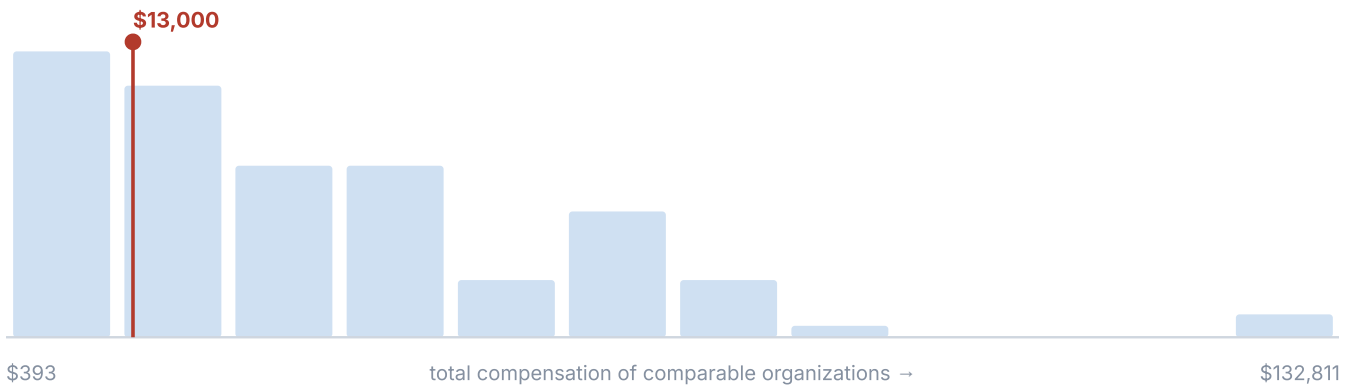
**Benchmarked executive:** Judy Clemens — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

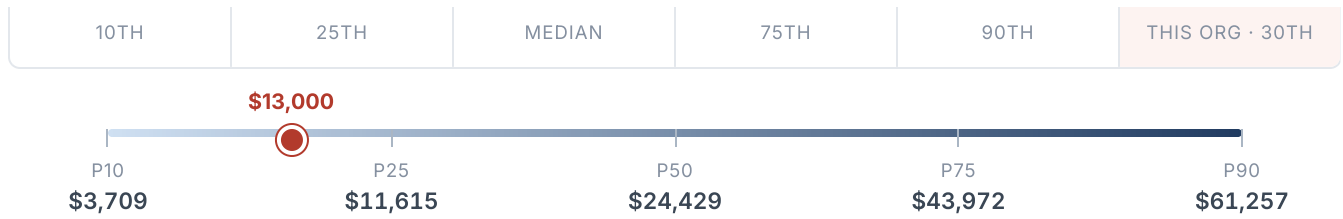
SECTOR	Organizations sharing the subject's NTEE classification (A650).
BUDGET	Total revenue between \$99,712 and \$223,236 — 0.67x to 1.50x the subject's \$148,824 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

**101** organizations qualified on sector, size, and geography → **101** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,709	\$11,615	\$24,429	\$43,972	\$61,257	\$13,000
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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
<a href="#">Academy Of Community Theatre</a>	CO	\$148,319	Director	\$24,435	<b>\$26,356</b>	2024
<a href="#">Actors Theater Of Minnesota</a>	MN	\$147,132	Managing Dir	\$2,400	<b>\$2,599</b>	2025
<a href="#">Yara Arts Group</a>	NY	\$150,689	Artistic Director & Board Member	\$20,750	<b>\$21,092</b>	2024
<a href="#">Upstream Theater</a>	MO	\$146,085	Artistic Director	\$10,700	<b>\$12,748</b>	2024
<a href="#">The Actors' Group (Tag)</a>	HI	\$145,978	Treasurer/production/manag	\$26,475	<b>\$27,450</b>	2023
<a href="#">Milwaukee Ballet Orchestra Inc</a>	WI	\$151,804	Managing Director	\$3,460	<b>\$4,185</b>	2023
<a href="#">Enchantment Theatre Company</a>	PA	\$152,282	Director	\$39,200	<b>\$43,972</b>	2024
<a href="#">Knights Of Indulgence Theatre United Sta</a>	CA	\$153,332	Executive Dir.	\$42,000	<b>\$40,795</b>	2024
<a href="#">Stage Left Theater Association</a>	WA	\$155,129	Managing Director	\$12,000	<b>\$12,085</b>	2024
<a href="#">Pax Amicus Foundation</a>	NJ	\$155,661	President	\$12,000	<b>\$12,052</b>	2024
<a href="#">Island Stage Left</a>	WA	\$157,842	Executive Di	\$49,666	<b>\$51,495</b>	2023
<a href="#">Quincy Music Theatre Inc</a>	FL	\$158,540	Executive Di	\$12,606	<b>\$13,714</b>	2023
<a href="#">Twilight Theatre Inc</a>	KS	\$138,595	Executive Director	\$27,373	<b>\$33,265</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Grateful Crane Ensemble Inc</a>	CA	\$159,290	Exec Director	\$47,616	<b>\$46,250</b>	2024
<a href="#">Bay Area Theatresports</a>	CA	\$160,135	Executive Dir.	\$69,401	<b>\$67,410</b>	2024
<a href="#">Great Small Works Inc</a>	NY	\$136,745	Board Member	\$14,200	<b>\$14,434</b>	2024
<a href="#">Calliope Productions Incorporated</a>	MA	\$163,408	President	\$15,000	<b>\$15,610</b>	2023
<a href="#">Audrey Herman Spotlighters Theatre Inc</a>	MD	\$132,426	Executive Director	\$57,920	<b>\$60,910</b>	2024
<a href="#">Childrens Theatre Of Houston</a>	TX	\$167,263	Officer	\$44,584	<b>\$50,166</b>	2024
<a href="#">My Nose Turns Red Theatre Company</a>	KY	\$167,457	Executive Director	\$43,720	<b>\$52,836</b>	2024
<a href="#">Lucky Plush Productions</a>	IL	\$170,279	Secretary	\$3,443	<b>\$3,709</b>	2025
<a href="#">Sst Productions</a>	CA	\$126,495	President	\$130,000	<b>\$126,270</b>	2024
<a href="#">Ohlook Performing Arts Center Inc</a>	TX	\$173,927	Educational And Creative Director	\$36,000	<b>\$40,507</b>	2024
<a href="#">Whidbey Childrens Theater</a>	WA	\$174,519	Executive Director	\$37,000	<b>\$38,363</b>	2023
<a href="#">Marva Theater Performing Arts Center Inc</a>	MD	\$175,093	Theater Manager	\$21,333	<b>\$23,097</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 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	101 organizations. Compensation range \$393–\$132,811; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$148,824); for reference, expenses \$130,889 and assets \$239,041.
ROLE MATCH	Judy Clemens, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 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	30 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	32 <sup>nd</sup>
Reportable pay only (column D), adjusted	30 <sup>th</sup>
All sources (D + E + F), adjusted	28 <sup>th</sup>

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 (Judy Clemens) 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 101 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$13,000 is reasonable (approximately the 30<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.