

# Sculpture Trails Inc

Executive Director / CEO

EIN 261746310

IN · NTEE A51

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Lu Ann Johnson, Executive Director / CEO** (\$3,504) 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 5<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Lu Ann Johnson — reported title "TREASURER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (A51).

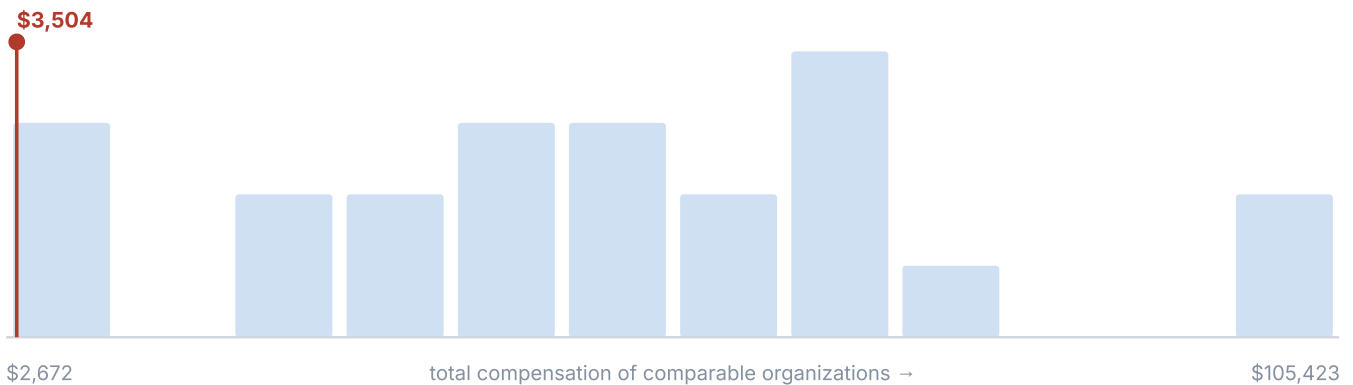
**BUDGET** Total revenue between \$154,547 and \$346,002 — 0.67x to 1.50x the subject's \$230,668 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (A51), 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



\$12,064

\$29,321

\$49,160

\$66,012

\$72,909

\$3,504



## ■ 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 IN 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="#">Ridgefield Guild Of Artists</a>	CT	\$233,111	Executive Director	\$29,800	<b>\$26,495</b>	2024
<a href="#">Monroe-walton Center For The Arts Inc</a>	GA	\$235,995	Executive Dir.	\$44,294	<b>\$42,233</b>	2024
<a href="#">George &amp; Leah Mckenna Museum Of African American Art</a>	LA	\$236,523	Office Manager	\$66,950	<b>\$69,907</b>	2024
<a href="#">Soo Visual Arts Center Inc</a>	MN	\$249,179	Executive Director	\$69,549	<b>\$67,091</b>	2023
<a href="#">Hmong Museum Of Minnesota</a>	MN	\$211,158	Executive Director	\$29,714	<b>\$27,124</b>	2025
<a href="#">Arlington Artists Alliance</a>	VA	\$253,157	Exec Dir	\$61,352	<b>\$56,173</b>	2024
<a href="#">Key West Art Center Inc</a>	FL	\$201,246	2nd Vice Pre	\$3,000	<b>\$2,672</b>	2024
<a href="#">Caroline County Council Of Arts Inc</a>	MD	\$261,426	Former Executive Director	\$47,975	<b>\$42,532</b>	2024
<a href="#">Grants Pass Museum Of Art</a>	OR	\$263,233	Executive Director	\$43,000	<b>\$37,866</b>	2024
<a href="#">Rourke Art Gallery Museum</a>	MN	\$194,018	Executive Director	\$50,000	<b>\$48,234</b>	2023
<a href="#">Robert &amp; Ellen Haan Museum Of</a>	IN	\$276,084	Administrati	\$28,138	<b>\$28,969</b>	2023
<a href="#">Randolph County Community Arts Council</a>	WV	\$183,754	Executive Director	\$51,156	<b>\$51,169</b>	2025
<a href="#">Bellefonte Art Museum For Centre County</a>	PA	\$182,079	Director	\$58,000	<b>\$54,847</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Cedarburg Art Museum &amp; Society Inc</a>	WI	\$280,277	Executive Director	\$68,199	<b>\$67,540</b>	2024
<a href="#">Liberty Arts Inc</a>	NC	\$281,926	Executive Di	\$5,250	<b>\$5,144</b>	2024
<a href="#">Journeys In Education Inc</a>	NH	\$293,577	Executive Director	\$34,692	<b>\$30,376</b>	2024
<a href="#">Trustees Of The Tw Wood Gallery</a>	VT	\$294,965	Executive Director	\$65,769	<b>\$62,773</b>	2024
<a href="#">Cue Art Foundation</a>	NY	\$297,378	Executive Direc	\$121,244	<b>\$103,891</b>	2024
<a href="#">International Art Museum Of America</a>	CA	\$311,017	Director	\$12,408	<b>\$10,460</b>	2023
<a href="#">Wharton Esherick Museum</a>	PA	\$330,251	Executive Director	\$111,483	<b>\$105,423</b>	2024
<a href="#">Bozeman Art Museum</a>	MT	\$332,259	Executive Director	\$49,000	<b>\$50,086</b>	2024
<a href="#">Mitte Cultural District</a>	TX	\$332,344	Executive Dir.	\$75,000	<b>\$73,243</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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** 22 organizations. Compensation range \$2,672–\$105,423; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$230,668); for reference, expenses \$238,016 and assets \$2,154,977.

**ROLE MATCH** Lu Ann Johnson, reported title "*TREASURER*", 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 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	5 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	5 <sup>th</sup>
Reportable pay only (column D), adjusted	5 <sup>th</sup>
All sources (D + E + F), adjusted	5 <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 (Lu Ann Johnson) 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 (A51), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$3,504 is reasonable (approximately the 5<sup>th</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). 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.