

# Mud Creek Players Inc

Executive Director / CEO

EIN 356053820

IN · NTEE A650

FY ending 2024-03-31

June 9, 2026

This analysis benchmarks the total compensation of **Melissa Odom, Executive Director / CEO** (\$332) against **every comparable organization** that fit the selection criteria — **40** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 0<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

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

## How comparable organizations were selected

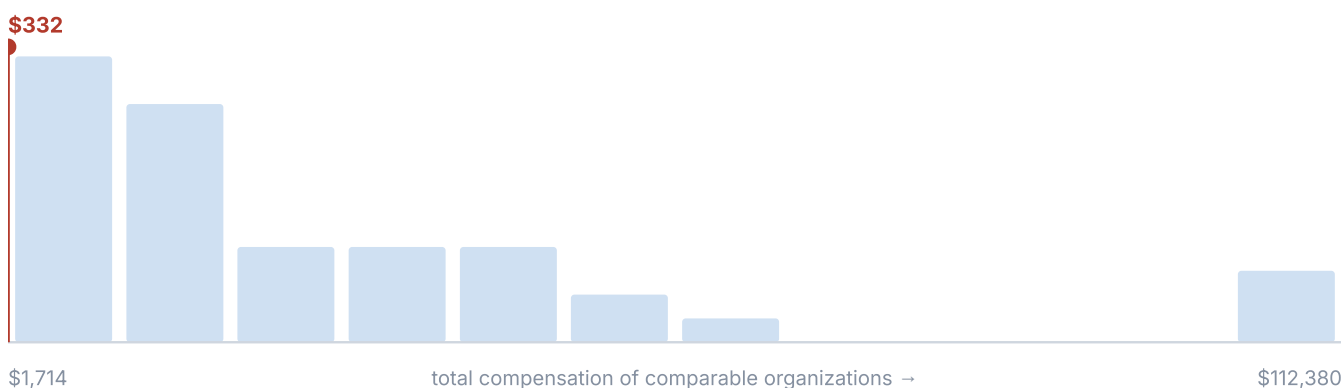
**SECTOR** Organizations sharing the subject's NTEE classification (A650).

**BUDGET** Total revenue between \$78,431 and \$175,593 — 0.67x to 1.50x the subject's \$117,062 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (A65), nationwide + budget 0.67–1.5x revenue.

**40** organizations qualified on sector, size, and geography → **40** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$3,488

\$10,509

\$17,450

\$37,549

\$57,453

**\$332**



## ■ 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="#">Aquila Theatre Company</a>	NY	\$115,626	Artistic Director	\$134,120	<b>\$111,962</b>	2025
<a href="#">Exittheatre</a>	CA	\$113,764	Secretary/treasurer	\$18,000	<b>\$14,359</b>	2025
<a href="#">Chambersburg Community Theatre Inc</a>	PA	\$111,852	Managing Director	\$25,000	<b>\$23,641</b>	2024
<a href="#">Denizen Theatre Inc</a>	NY	\$110,746	Secretary/treasurer	\$19,980	<b>\$17,120</b>	2024
<a href="#">Sst Productions</a>	CA	\$126,495	President	\$130,000	<b>\$106,448</b>	2024
<a href="#">Salvage Vanguard Theater</a>	TX	\$107,275	Artistic Director	\$64,600	<b>\$63,087</b>	2023
<a href="#">Audrey Herman Spotlighters Theatre Inc</a>	MD	\$132,426	Executive Director	\$57,920	<b>\$51,348</b>	2024
<a href="#">Great Small Works Inc</a>	NY	\$136,745	Board Member	\$14,200	<b>\$12,168</b>	2024
<a href="#">The Palmetto Opera</a>	SC	\$95,977	Treasurer	\$1,750	<b>\$1,731</b>	2024
<a href="#">Twilight Theatre Inc</a>	KS	\$138,595	Executive Director	\$27,373	<b>\$28,042</b>	2024
<a href="#">Acting Naturally</a>	PA	\$95,376	Director	\$13,874	<b>\$13,120</b>	2024
<a href="#">Stage Aurora Theatrical Company Inc</a>	FL	\$95,085	Executive Director	\$16,400	<b>\$15,041</b>	2023
<a href="#">Prime Productions</a>	MN	\$90,454	Co-artistic	\$7,500	<b>\$7,027</b>	2024
<a href="#">Apples And Oranges Arts Inc</a>	CA	\$90,438	Artistic Director	\$137,245	<b>\$112,380</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Actors' Group (Tag)</a>	HI	\$145,978	Treasurer/production/manag	\$26,475	<b>\$23,141</b>	2023
<a href="#">Upstream Theater</a>	MO	\$146,085	Artistic Director	\$10,700	<b>\$10,747</b>	2024
<a href="#">Actors Theater Of Minnesota</a>	MN	\$147,132	Managing Dir	\$2,400	<b>\$2,191</b>	2025
<a href="#">Academy Of Community Theatre</a>	CO	\$148,319	Director	\$24,435	<b>\$22,218</b>	2024
<a href="#">Central Stage Theatre Of County Kitsap</a>	WA	\$85,801	Executive Dir.	\$12,504	<b>\$10,616</b>	2024
<a href="#">Theatre On The Ridge</a>	CA	\$148,824	Executive Dir.	\$13,000	<b>\$10,959</b>	2023
<a href="#">Yara Arts Group</a>	NY	\$150,689	Artistic Director & Board Member	\$20,750	<b>\$17,780</b>	2024
<a href="#">Milwaukee Ballet Orchestra Inc</a>	WI	\$151,804	Managing Director	\$3,460	<b>\$3,528</b>	2023
<a href="#">Enchantment Theatre Company</a>	PA	\$152,282	Director	\$39,200	<b>\$37,069</b>	2024
<a href="#">Project Y Theatre Inc</a>	NY	\$81,374	Treasurer	\$4,250	<b>\$3,750</b>	2023
<a href="#">Knights Of Indulgence Theatre United Sta</a>	CA	\$153,332	Executive Dir.	\$42,000	<b>\$34,391</b>	2024

**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	40 organizations. Compensation range \$1,714–\$112,380; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$117,062); for reference, expenses \$119,619 and assets \$808,227.
ROLE MATCH	Melissa Odom, reported title " <i>Director</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	0 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	0 <sup>th</sup>
Reportable pay only (column D), adjusted	5 <sup>th</sup>
All sources (D + E + F), adjusted	0 <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 (Melissa Odom) 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 40 similarly situated organizations (Same NTEE sector (A65), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$332 is reasonable (approximately the 0<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.