

Miller Beach Arts & Creative District Cdc

Executive Director / CEO

EIN 452182448

IN · NTEE A61

FY ending 2025-06-30

June 10, 2026

This analysis benchmarks the total compensation of **Julia Gibbs, Executive Director / CEO** (\$44,000) against **every comparable organization** that fit the selection criteria — **39** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **64th** percentile of comparable organizations within the typical range

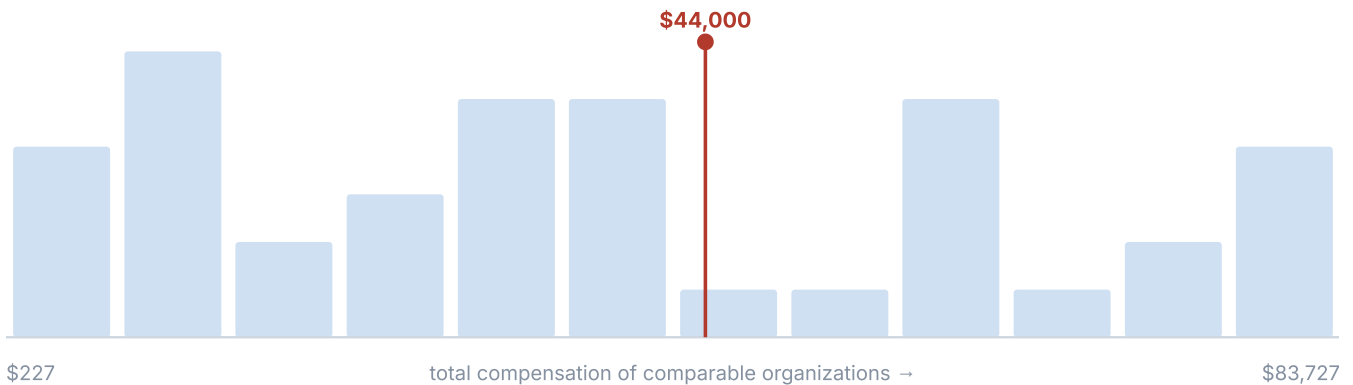
Benchmarked executive: Julia Gibbs — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A61).
BUDGET	Total revenue between \$157,104 and \$351,726 — 0.67x to 1.50x the subject's \$234,484 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A61), nationwide + budget 0.67–1.5x revenue.

39 organizations qualified on sector, size, and geography → **39** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,411	\$16,410	\$34,556	\$58,291	\$76,812	\$44,000
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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 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
Sierra Performing Arts Association	CA	\$237,699	Board Member	\$2,210	\$1,857	2024
Tupelo Community Theatre Inc	MS	\$237,792	Executive Di	\$53,083	\$57,545	2024
Minden Opera House Inc	NE	\$225,793	Executive Di	\$56,392	\$59,037	2024
Chapin Community Theatre Inc	SC	\$225,393	Artistic Director	\$12,867	\$13,065	2024
Contemporary Performing Arts Of Chattanooga Inc	TN	\$224,762	Secretary	\$1,300	\$1,330	2024
Arts Center Task Force	WA	\$220,960	Executive Director	\$39,654	\$34,556	2024
Abilene Performing Arts Company Inc	TX	\$219,949	Executive Dir.	\$42,230	\$40,058	2025
Art Maker Llc	OK	\$250,217	President, Chief Operating Officer	\$28,050	\$30,064	2024
The Jazz Bakery Performance Space	CA	\$217,004	Pres./artistic Director	\$45,780	\$38,478	2024
Pennsport School Of Dance	PA	\$215,006	Co- Executive Director	\$10,000	\$9,994	2023
Blue Bamboo Center For The Arts Inc	FL	\$254,888	Executive Director	\$2,275	\$2,080	2024
Joseph Avenue Arts And Culture	NY	\$213,744	Executive Director	\$79,735	\$68,323	2025
Dynamic Xplosion Cheer Inc	FL	\$256,232	Cheif Executive Officer	\$23,783	\$21,747	2024
Deertrees Theatre Limited	ME	\$257,564	Director	\$30,501	\$29,728	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Cunneen Hackett Cultural Center Inc	NY	\$257,753	Executive Director	\$54,550	\$49,396	2023
Hudson Riverfront	NJ	\$207,103	President/executive Direct	\$91,163	\$79,225	2024
Bigfork Center For The Performing	MT	\$206,454	Executive Di	\$11,125	\$12,018	2023
Visionbox Studio	CO	\$266,323	Executive Director	\$83,827	\$78,238	2024
Venetian Arts Society Inc	FL	\$200,256	Executive Director	\$14,400	\$13,167	2024
Harford Ballet Company Inc	MD	\$196,465	Executive Di	\$29,000	\$26,390	2024
Continuing The Legacy Dance Foundation	NV	\$274,112	President	\$61,710	\$60,209	2024
Legacy Theater Foundation Inc	IL	\$274,435	Executive Director	\$231	\$227	2023
Nichole Canuso Dance Company	PA	\$274,581	Artistic Director	\$40,800	\$39,603	2024
Friends Of South Florida Music Inc	FL	\$277,654	Executive Di	\$81,616	\$74,629	2024
Green Mountain Performing Arts Inc	VT	\$279,397	Former Exec Dir	\$36,664	\$35,920	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 2025 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.

● Sample, role match & sensitivity

PEER COUNT	39 organizations. Compensation range \$227–\$83,727; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$234,484); for reference, expenses \$178,080 and assets \$298,772.
ROLE MATCH	Julia Gibbs, reported title "Executive Director", benchmarked as Executive Director / CEO. The title maps directly to this 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	64 th
Total compensation (D + F), as reported (no adjustments)	62 nd
Reportable pay only (column D), adjusted	67 th
All sources (D + E + F), adjusted	62 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 (Julia Gibbs) 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 10, 2026, comparing compensation against 39 similarly situated organizations (Same NTEE sector (A61), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$44,000 is reasonable (approximately the 64th 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 10, 2026.