

Freedom Arts And Education Center

Executive Director / CEO

EIN 461476978
 MO · NTEE A25
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Andrew Gibson, Executive Director / CEO** (\$28,940) against **every comparable organization** that fit the selection criteria — **120** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38th** percentile of comparable organizations within the typical range

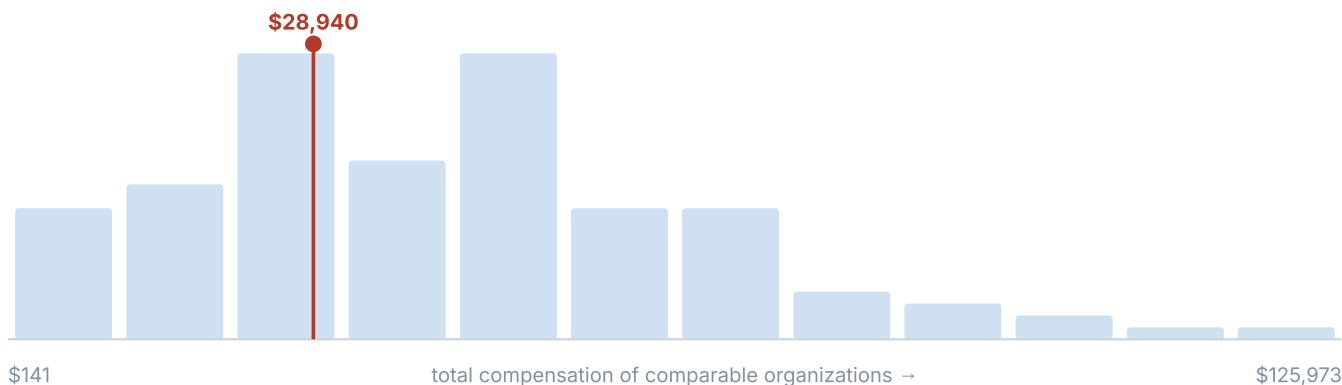
Benchmarked executive: Andrew Gibson — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A25).
BUDGET	Total revenue between \$145,237 and \$325,159 — 0.67x to 1.50x the subject's \$216,773 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A25), nationwide + budget 0.67–1.5x revenue.

120 organizations qualified on sector, size, and geography → **120** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,655	\$23,807	\$37,979	\$55,316	\$71,746	\$28,940
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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 MO 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
Scalehouse	OR	\$216,997	Executive Director	\$20,000	\$17,033	2024
Frank Hamilton School Inc	GA	\$216,509	Executive Director	\$18,200	\$16,782	2024
Ruckusroots Inc	CA	\$215,420	Executive Director	\$65,799	\$53,644	2023
Creative Hearts Inc	NY	\$218,781	Director	\$33,800	\$28,009	2024
Extra Mile Student Center	WA	\$218,788	Executive Director	\$60,000	\$50,718	2023
National Parks Arts Foundation	NM	\$214,695	President	\$57,500	\$56,715	2024
Hawkeye Indian Cultural Center Inc	NC	\$213,614	Executive Dir.	\$1,400	\$1,293	2025
Michigan Arts Access	MI	\$213,518	Executive Di	\$46,000	\$43,542	2024
Lamb Center For Arts And Healing	VA	\$220,347	Executive Dir.	\$78,000	\$71,106	2023
Day li Day Foundation Inc	CA	\$213,010	President & Ceo	\$60,500	\$49,324	2023
Small School Inc	NC	\$212,051	Chairman	\$102,000	\$96,652	2024
North Country Studio Workshops Inc	NH	\$221,522	Exec. Director	\$20,024	\$16,519	2025
Artists Open Studio Inc	OH	\$211,752	Executive Di	\$19,600	\$19,038	2024
Gustavo Dudamel Foundation Inc	NY	\$222,977	Director Of Programs	\$42,000	\$35,833	2023
Chautauqua Regional Youth Ballet	NY	\$223,805	Executive Di	\$42,482	\$36,244	2023
Fireweed Community Woodshop	MN	\$209,199	Pollinator	\$39,997	\$37,314	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Turning The Wheel Productions Inc	CO	\$224,442	Facilitatorcoordinator	\$37,338	\$33,803	2023
Artworks For Milwaukee Inc	WI	\$224,879	Executive Director	\$54,615	\$52,307	2024
Northwest Arts Center	WA	\$208,548	Executive Dir.	\$27,000	\$22,823	2023
Arts A L Inc	FL	\$207,356	Executive Director	\$80,250	\$71,178	2023
Blackstone Valley Music And Performing Arts Collab	MA	\$226,728	President	\$17,348	\$13,928	2025
Humanity Hale	HI	\$206,626	Executive Dir.	\$27,580	\$23,313	2023
Light Industry Cinema Projects Ltd	NY	\$226,957	Director	\$30,050	\$24,902	2024
Southwest Judges Network	CA	\$228,462	Vice President	\$1,000	\$771	2025
Hamilton-garrett Music And Arts Academy Inc	MA	\$229,235	Executive Director	\$87,447	\$72,064	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MO 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 MO 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	120 organizations. Compensation range \$141–\$125,973; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$216,773); for reference, expenses \$214,308 and assets \$5,772.
ROLE MATCH	Andrew Gibson, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers 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	38 th
Total compensation (D + F), as reported (no adjustments)	29 th
Reportable pay only (column D), adjusted	38 th
All sources (D + E + F), adjusted	35 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 (Andrew Gibson) 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 120 similarly situated organizations (Same NTEE sector (A25), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,940 is reasonable (approximately the 38th 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.