

West Nebraska Arts Center

Executive Director / CEO

EIN 470499224

NE · NTEE A200

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Michele Denton, Executive Director / CEO** (\$43,358) against **every comparable organization** that fit the selection criteria — **125** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **63rd** percentile of comparable organizations within the typical range

Benchmarked executive: Michele Denton — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A200).
BUDGET	Total revenue between \$104,107 and \$233,077 — 0.67x to 1.50x the subject's \$155,385 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A20), nationwide + budget 0.67–1.5x revenue.

125 organizations qualified on sector, size, and geography → **125** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,234	\$16,129	\$32,188	\$54,969	\$66,499	\$43,358
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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 NE 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
Frank Theatre	MN	\$156,939	Secretary	\$60,000	\$55,122	2024
Lightbox Film Center	PA	\$153,749	Board Director	\$21,000	\$19,471	2024
Lewistown Art Center	MT	\$157,562	Executive Di	\$31,346	\$32,344	2023
Tyler Park Center For The Arts Inc	PA	\$157,663	Executive Director	\$15,000	\$13,908	2024
Oklahoma Mural Syndicate	OK	\$158,724	President	\$3,998	\$4,214	2023
Fremont Center For The Arts	CO	\$159,801	Executive Director	\$13,884	\$12,743	2023
Waterloo Arts	OH	\$161,096	Executive Di	\$43,333	\$42,672	2024
Bruce Lee Foundation Inc	CA	\$149,396	Executive Director	\$100,248	\$82,861	2023
District One Community Education	PA	\$148,914	Executive Di	\$35,000	\$31,615	2025
National Storytelling Membership Association Inc	MO	\$163,293	Operations	\$11,598	\$11,421	2024
Granary Art Center	UT	\$146,593	Executive Director	\$60,000	\$55,623	2025
Artseed	CA	\$165,991	Exec Dir/secty	\$39,874	\$32,013	2024
Island Community House Inc	VA	\$144,658	Executive Director	\$65,960	\$60,962	2023
Theater Resources Unlimited Inc	NY	\$144,204	Executive Direc, President	\$24,150	\$20,889	2023
Collaborative Institute Of Cultural Arts	IL	\$144,152	Director	\$9,520	\$8,959	2023
Viva Voices Choral Organization Inc	KY	\$166,955	President	\$49,250	\$47,928	2025
Betti Ono Foundation	CA	\$143,415	Ceo/presiden	\$193,948	\$160,309	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
City College Center For	NY	\$167,400	Managing Director	\$71,969	\$60,465	2024
Classic Planning Instit	ME	\$167,461	Social Media	\$9,515	\$8,858	2024
Krewe Of Seaman Inc	LA	\$143,094	President	\$73,500	\$75,248	2024
Center For Arts & Learning Inc	VT	\$168,343	Executive Director	\$28,411	\$27,373	2023
Ne Sculpture Gallery Factory	MN	\$168,662	Secretary	\$59,833	\$54,969	2024
Appalachian Arts Craft Center Inc	TN	\$168,701	Executive Director	\$48,115	\$47,023	2024
Walking Shadow Theatre Company	MN	\$169,065	Executive Director	\$6,500	\$5,817	2025
Fundacion Nacional Para La Cultura Popular	PR	\$169,885	Administratror	\$9,000	\$9,000	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NE 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 NE 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	125 organizations. Compensation range \$865–\$266,416; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$155,385); for reference, expenses \$171,870 and assets \$286,377.
ROLE MATCH	Michele Denton, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	6 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	63 rd
Total compensation (D + F), as reported (no adjustments)	54 th
Reportable pay only (column D), adjusted	64 th
All sources (D + E + F), adjusted	59 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 (Michele Denton) 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 125 similarly situated organizations (Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$43,358 is reasonable (approximately the 63rd 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.