

Luminary Arts Corporation

Executive Director / CEO

EIN 473301377

CA · NTEE A60

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Bruce Blackwell, Executive Director / CEO** (\$60,331) 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 **50th** percentile of comparable organizations within the typical range

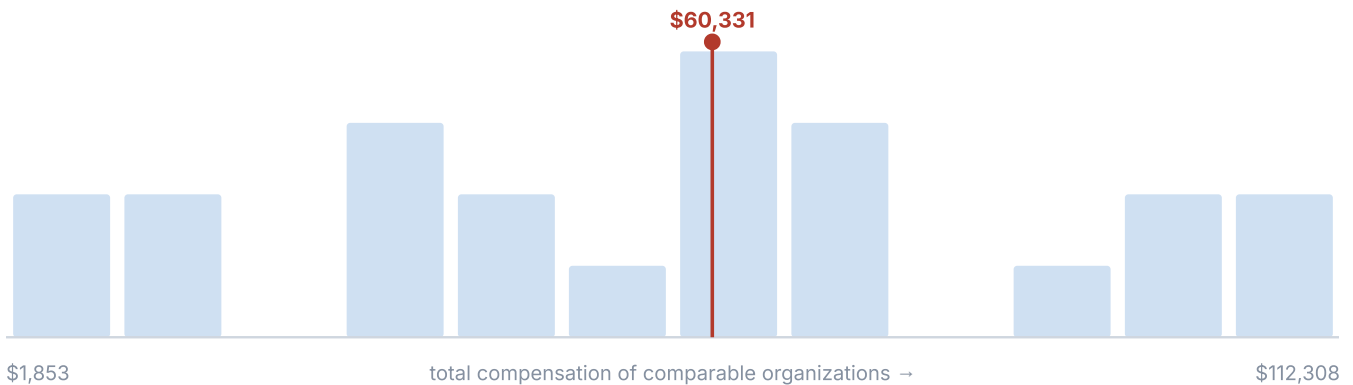
Benchmarked executive: Bruce Blackwell — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A60).
BUDGET	Total revenue between \$275,075 and \$615,840 — 0.67x to 1.50x the subject's \$410,560 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A60) + CA + 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



\$12,193	\$32,765	\$59,596	\$68,633	\$101,537	\$60,331
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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 CA 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
Child Hope International	CA	\$410,405	Executive Director	\$94,738	\$94,738	2024
Conundrum Theatre Company Inc	CA	\$424,860	Executive Direc	\$88,720	\$88,720	2024
Golden Gate Symphony Orchestra	CA	\$396,157	Music Direcotr	\$35,730	\$34,809	2025
Katia And Company Inc	CA	\$427,041	President	\$1,800	\$1,853	2023
Celebration Arts	CA	\$392,684	Executive Director	\$32,083	\$32,083	2024
Del Sol Performing Arts	CA	\$386,620	Assistant Se	\$42,815	\$44,080	2023
Prescott Circus Theatre	CA	\$374,696	Executive Dir.	\$60,738	\$60,738	2024
Notable Music And Arts Organization	CA	\$490,000	Officer, Director	\$30,000	\$30,000	2024
North Bay Theatrics Inc	CA	\$328,366	President	\$64,408	\$66,310	2023
Sino Us Performing Arts Organization	CA	\$327,781	Secretary	\$62,699	\$64,551	2023
Teada Productions	CA	\$323,308	President &	\$60,000	\$58,453	2025
Kern Dance Alliance	CA	\$501,948	Executive Dir.	\$112,308	\$112,308	2024
Valley Of The Moon Music Festival	CA	\$516,882	Other	\$39,983	\$39,983	2024
Phantom Projects Educ Theater	CA	\$516,942	Art Director	\$62,000	\$62,000	2024
Audacity Performing Arts Project Inc	CA	\$520,814	Ceo	\$105,000	\$102,293	2025
Rawdance	CA	\$296,383	Director	\$3,802	\$3,802	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Arts Enrichment For All	CA	\$524,890	Ceo	\$67,463	\$67,463	2024
Royal Stage Christian Performing Arts	CA	\$286,993	Executive Director	\$11,000	\$11,325	2023
Santa Clara Valley Performing Arts Association	CA	\$282,072	Artistic Director	\$20,000	\$20,000	2024
Carpinteria Community Theater Inc	CA	\$281,492	Executive Director	\$50,000	\$50,000	2024
Fern Street Community Arts Inc	CA	\$588,555	Executive Director/co-founder	\$70,849	\$69,023	2025
Musica Angelica	CA	\$588,818	Executive Director	\$110,000	\$110,000	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 22 organizations. Compensation range \$1,853–\$112,308; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$410,560); for reference, expenses \$553,889 and assets \$289,145.

ROLE MATCH Bruce Blackwell, reported title "*President*", benchmarked as Executive Director / CEO. The title maps directly to this role.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	50th

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), as reported (no adjustments)	50 th
Reportable pay only (column D), adjusted	50 th
All sources (D + E + F), adjusted	50 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 (Bruce Blackwell) 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 (A60) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,331 is reasonable (approximately the 50th 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.