

Monroe Council Of The Arts Corporation

Executive Director / CEO

EIN 650737532
 FL · NTEE A260
 FY ending 2024-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Elizabeth Young, Executive Director / CEO** (\$91,700) against **every comparable organization** that fit the selection criteria — **59** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **97th** percentile of comparable organizations above the 90th percentile — board review recommended

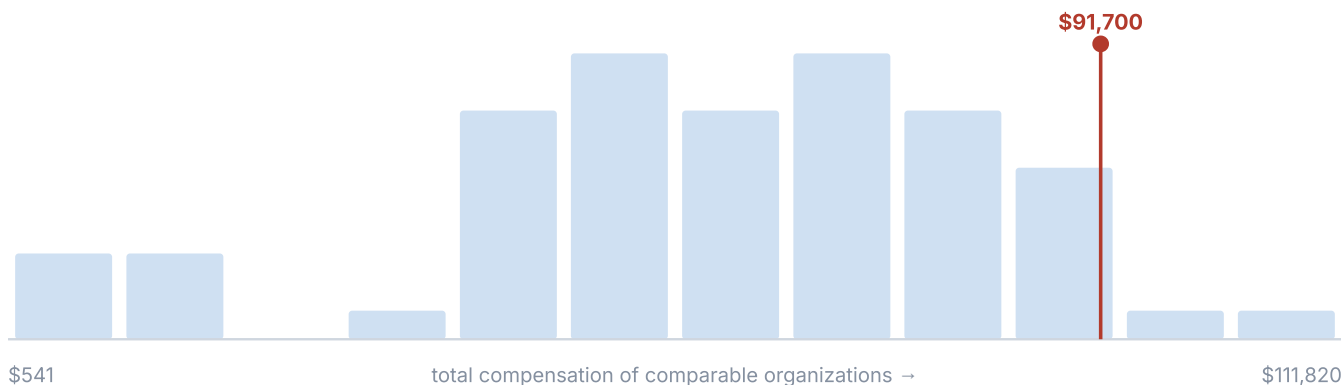
Benchmarked executive: Elizabeth Young — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A260).
BUDGET	Total revenue between \$264,958 and \$593,191 — 0.67x to 1.50x the subject's \$395,461 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A26), nationwide + budget 0.67–1.5x revenue.

59 organizations qualified on sector, size, and geography → **59** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$28,998	\$46,545	\$62,475	\$75,504	\$88,965	\$91,700
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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 FL 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
Charleston Artist Guild	SC	\$396,366	Business Manager/director	\$45,177	\$50,170	2024
The Arts Council Inc	FL	\$398,339	Executive Director	\$66,018	\$66,018	2024
Newton Cultural Alliance Inc	MA	\$391,524	Managing Director	\$50,000	\$49,241	2023
Arts Council Of Greenwood County	SC	\$390,723	Executive Di	\$51,993	\$57,739	2024
Central California Art League Inc	CA	\$390,680	Secretary	\$45,676	\$41,985	2024
Riverside Arts Council	CA	\$389,080	Secretary/exedi	\$100,000	\$89,549	2025
Brooklyn Arts Music Academy	NC	\$385,194	Executive Di	\$47,480	\$50,877	2025
The Arts Council Of Pendleton Inc	OR	\$406,602	Executive Direc	\$52,800	\$53,737	2023
Columbus Area Arts Council Inc	IN	\$408,144	Executive Director	\$79,423	\$89,157	2024
Haywood County Arts Council Inc	NC	\$382,460	Executive Di	\$43,270	\$47,592	2024
Bare Hands Gallery Inc	AL	\$411,590	Executive Director	\$52,790	\$60,709	2024
Chicago Cultural Alliance	IL	\$374,863	Executive Dir.	\$80,927	\$84,691	2024
Missoula Cultural Council	MT	\$371,037	Executive Dir.	\$78,110	\$89,627	2024
Allied Arts Of Whatcom County	WA	\$366,470	Executive Director	\$84,828	\$78,760	2025
McLean County Arts Center	IL	\$424,947	Executive Di	\$74,000	\$77,442	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
York Art Association Inc	PA	\$426,433	Executive Di	\$56,165	\$59,621	2024
Lancaster County Council Of The Arts	SC	\$428,114	Executive Director	\$44,000	\$48,863	2024
Bossier Arts Council	LA	\$357,335	Executive Di	\$34,833	\$42,035	2023
Umpqua Valley Arts Association	OR	\$433,852	Executive Di	\$69,800	\$69,000	2024
Eastern Oregon Regional Arts Council	OR	\$354,565	Executive Director	\$42,444	\$41,958	2024
Greater Denton Arts Council Inc	TX	\$351,567	Director	\$71,000	\$77,835	2023
Holland Area Arts Council	MI	\$346,762	Secretary	\$15,538	\$17,072	2024
Empire Arts Center	ND	\$445,124	Executive Director	\$52,402	\$63,023	2023
Vox Populi Inc	PA	\$345,512	Executive Di	\$59,367	\$64,882	2023
Craftnow Philadelphia	PA	\$345,464	Executive Director	\$90,913	\$96,508	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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	59 organizations. Compensation range \$541–\$111,820; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$395,461); for reference, expenses \$420,411 and assets \$217,707.
ROLE MATCH	Elizabeth Young, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

OUTLIERS 2 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	97 th
Total compensation (D + F), as reported (no adjustments)	95 th
Reportable pay only (column D), adjusted	98 th
All sources (D + E + F), adjusted	97 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 (Elizabeth Young) 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 59 similarly situated organizations (Same NTEE sector (A26), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$91,700 is reasonable (approximately the 97th 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.