

Offcenter Community Arts Project

Executive Director / CEO

EIN 850480889

NM · NTEE A51

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mika Maloney, Executive Director / CEO** (\$62,423) against **every comparable organization** that fit the selection criteria — **40** 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

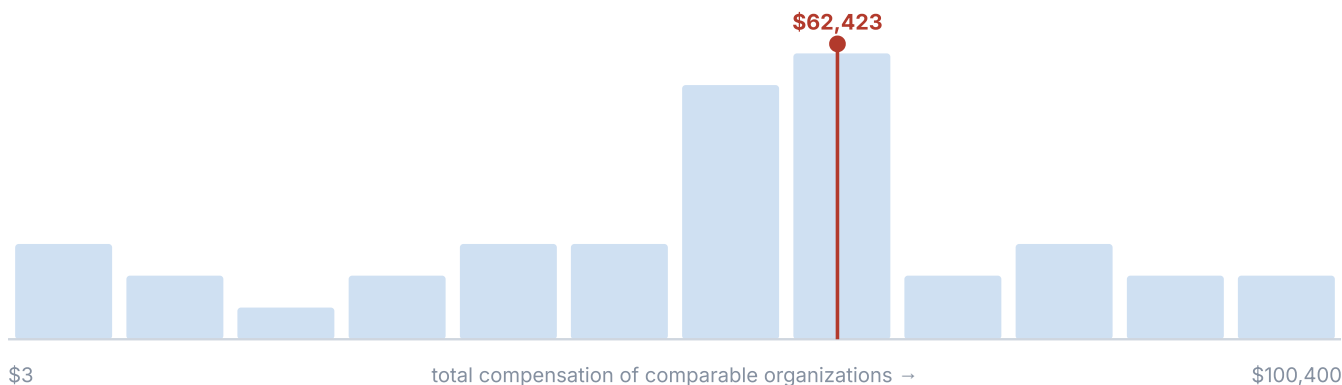
Benchmarked executive: Mika Maloney — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A51).
BUDGET	Total revenue between \$233,278 and \$522,265 — 0.67x to 1.50x the subject's \$348,177 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A51), nationwide + budget 0.67–1.5x revenue.

40 organizations qualified on sector, size, and geography → **40** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,333	\$40,434	\$55,698	\$66,463	\$79,867	\$62,423
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 63RD
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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 NM 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
Waterworks Visual Arts Center Inc	NC	\$348,857	Executive Di	\$76,743	\$71,610	2024
Dixie Center For The Arts Inc	LA	\$350,701	Executive Director	\$78,706	\$78,266	2024
Sumter Gallery Of Art	SC	\$361,959	Executive Di	\$12,513	\$11,485	2025
Mitte Cultural District	TX	\$332,344	Executive Dir.	\$75,000	\$69,753	2023
Bozeman Art Museum	MT	\$332,259	Executive Director	\$49,000	\$47,700	2024
Cartoon Art Museum Of California	CA	\$365,349	Executive Director	\$70,284	\$54,808	2024
Wharton Esherick Museum	PA	\$330,251	Executive Director	\$111,483	\$100,400	2024
Mcperson Museum & Arts Foundation	KS	\$383,070	Exe Director	\$55,005	\$55,249	2023
New Jersey State Museum Foundation	NJ	\$383,083	Interim Ed	\$28,750	\$23,181	2024
516 Arts	NM	\$383,975	President/ed	\$91,220	\$88,603	2024
International Art Museum Of America	CA	\$311,017	Director	\$12,408	\$9,962	2023
Michelson Museum Of Art	TX	\$388,017	Executive Dir.	\$53,900	\$48,691	2024
Santa Paula Art Museum	CA	\$394,622	Executive Di	\$99,274	\$77,415	2024
North Carolina Pottery Museum Inc	NC	\$394,862	Executive Director	\$68,195	\$61,994	2025
Concrete Couch	CO	\$396,632	Executive Director	\$60,000	\$53,491	2023
Doral Contemporary Art Museum Inc	FL	\$398,641	President	\$2,000	\$1,697	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Cue Art Foundation	NY	\$297,378	Executive Direc	\$121,244	\$98,941	2024
Trustees Of The Tw Wood Gallery	VT	\$294,965	Executive Director	\$65,769	\$59,782	2024
Journeys In Education Inc	NH	\$293,577	Executive Director	\$34,692	\$28,929	2024
Liberty Arts Inc	NC	\$281,926	Executive Di	\$5,250	\$4,899	2024
Cedarburg Art Museum & Society Inc	WI	\$280,277	Executive Director	\$68,199	\$64,321	2024
Robert & Ellen Haan Museum Of	IN	\$276,084	Administrati	\$28,138	\$27,589	2023
Lagrange Art Museum Inc	GA	\$422,931	Executive Di	\$65,473	\$59,452	2024
Grants Pass Museum Of Art	OR	\$263,233	Executive Director	\$43,000	\$36,062	2024
Caroline County Council Of Arts Inc	MD	\$261,426	Former Executive Director	\$47,975	\$40,505	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NM 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 NM 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 40 organizations. Compensation range \$3–\$100,400; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$348,177); for reference, expenses \$230,075 and assets \$202,493.

ROLE MATCH Mika Maloney, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.

OUTLIERS 1 peer 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)	45 th
Reportable pay only (column D), adjusted	65 th
All sources (D + E + F), adjusted	63 rd

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 (Mika Maloney) 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 40 similarly situated organizations (Same NTEE sector (A51), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$62,423 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.