

Misalignment Museum

Executive Director / CEO

EIN 922864029

CA · NTEE A57

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Audrey Kim, Executive Director / CEO** (\$195,833) against the **2000** closest of **3,005** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations above the 90th percentile — board review recommended

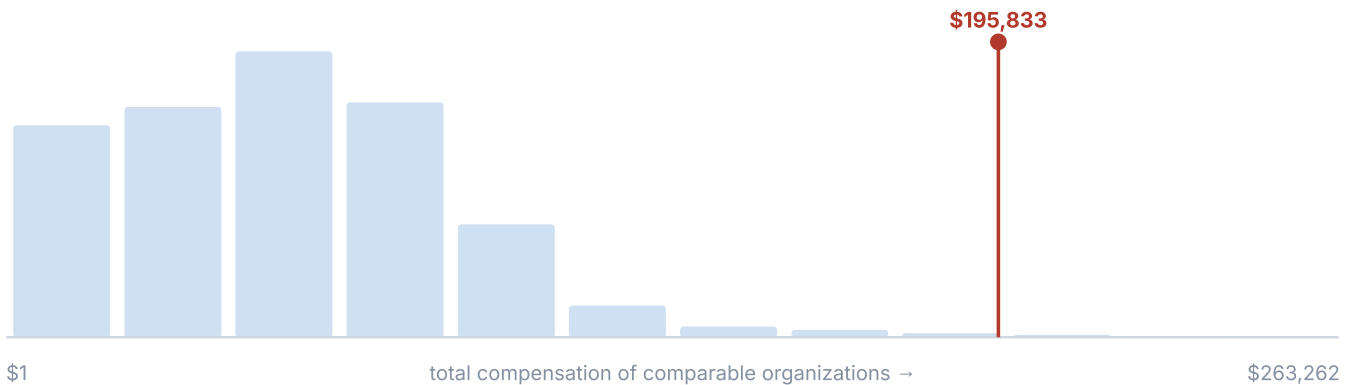
Benchmarked executive: Audrey Kim — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A57).
BUDGET	Total revenue between \$201,856 and \$451,917 — 0.67x to 1.50x the subject's \$301,278 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

3,005 organizations qualified on sector, size, and geography → **2,000** within the band from the benchmarked peer set (closest by budget).

Distribution of comparable compensation



\$11,330	\$29,713	\$53,416	\$74,404	\$96,128	\$195,833
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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
Buffalo Institute For Contemporary Art	NY	\$301,221	Part Time Executive Director	\$12,000	\$12,928	2023
Balkan Cultural Center	CA	\$301,138	President	\$22,000	\$22,650	2023
City Strings United Inc	MA	\$301,126	President	\$72,220	\$77,377	2023
Highlands Historical Society	PA	\$301,090	Executive Director	\$58,333	\$69,357	2023
Old Mill Foundation	CA	\$301,525	Executive Dir.	\$60,000	\$60,000	2024
Stay Arts	CA	\$300,980	Executive Director	\$35,229	\$36,270	2023
Walton Arts Center Foundation Inc	AR	\$301,624	Ceo/president	\$35,197	\$45,817	2024
North Dakota Bar Foundation Inc	ND	\$300,885	Secretary/treasurer	\$37,378	\$47,503	2024
Bloomington Creative Glass Center Inc	IN	\$300,843	President	\$23,404	\$29,426	2023
Watsonville Film Festival	CA	\$301,726	Executive Dir.	\$72,000	\$72,000	2024
Georgia Metropolitan Dance Theatre Inc	GA	\$300,798	Artistic Director	\$19,456	\$23,325	2023
The Waterfront Museum	NY	\$300,796	President	\$89,524	\$93,684	2024
American-russian Educational Center Inc	DC	\$300,786	President	\$36,000	\$35,642	2025
Franklin Opera House Inc	NH	\$301,823	Executive Director	\$29,120	\$30,336	2025
Light House Group Inc	NC	\$301,958	Executive Director	\$55,200	\$68,003	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Vivo Youth Orchestras	CA	\$300,586	President/executive Director	\$88,200	\$90,805	2023
Rogue Artists Ensemble	CA	\$302,062	Artistic Director/interim Board Chair	\$30,876	\$30,876	2024
Summertime Gallery Inc	NY	\$300,481	Gallery Director	\$51,154	\$55,112	2023
Integrity Dance Center Inc	FL	\$300,434	President	\$26,739	\$29,949	2023
Continuo Arts Foundation Inc	NJ	\$302,133	Executive Director	\$62,000	\$64,107	2024
Mooresville Artist Guild	NC	\$302,180	Executive Dir.	\$21,839	\$26,133	2024
New Expressive Works	OR	\$300,355	Executive Director & Board Chair	\$34,100	\$36,673	2024
Smithfield Preston Foundation	VA	\$302,252	Executive Dir.	\$81,912	\$91,592	2024
The Queer Big Apple Corps Inc	NY	\$300,245	Executive Director	\$101,621	\$109,485	2023
The562 Network Inc	CA	\$302,316	Founder Editor	\$68,992	\$71,030	2023

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 2000 organizations. Compensation range \$1–\$263,262; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$301,278); for reference, expenses \$454,695 and assets \$236,622. **Revenue and expenses diverge this year — revenue may misrepresent**

operating size; weigh the expense-based view.

ROLE MATCH	Audrey Kim, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	54 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	36 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	100 th
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	98 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 (Audrey Kim) 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 10, 2026, comparing compensation against 2000 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$195,833 is reasonable (approximately the 100th 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 10, 2026.