

# Coos Art Museum

Executive Director / CEO

EIN 936041248  
 OR · NTEE A510  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Lydia Heins, Executive Director / CEO** (\$67,333) against **every comparable organization** that fit the selection criteria — **51** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **39<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Lydia Heins — 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 (A510).

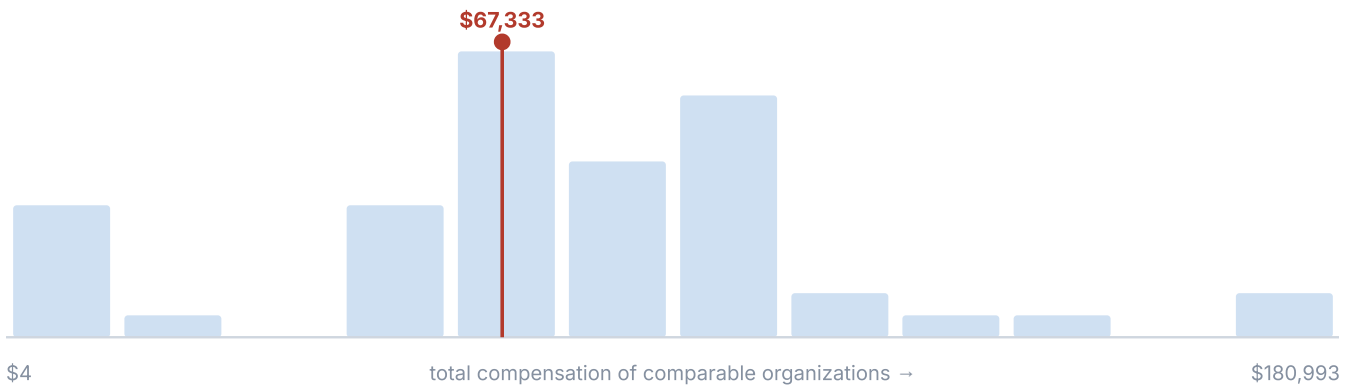
**BUDGET** Total revenue between \$324,308 and \$726,064 — 0.67x to 1.50x the subject's \$484,043 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (A51), nationwide + budget 0.67–1.5x revenue.

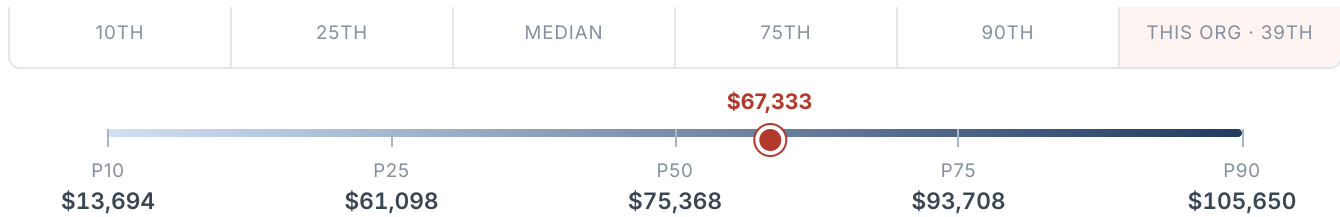
**51** organizations qualified on sector, size, and geography

→ **51** within the band from the benchmarked peer set.

## Distribution of comparable compensation



\$13,694	\$61,098	\$75,368	\$93,708	\$105,650	\$67,333
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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 OR 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
<a href="#">Quincy Art Center</a>	IL	\$484,086	Executive Director	\$64,913	<b>\$66,949</b>	2025
<a href="#">4 Elements Studio Inc</a>	NY	\$483,049	Executive Director	\$62,000	<b>\$60,329</b>	2024
<a href="#">Washington Project For The Arts Inc</a>	DC	\$487,921	Interim Executive Dir (Thru April)	\$52,404	<b>\$50,982</b>	2023
<a href="#">Visual Art Exchange</a>	NC	\$490,255	Executive Director	\$65,795	<b>\$75,368</b>	2023
<a href="#">Lowell Art Association</a>	MA	\$475,992	President	\$106,923	<b>\$103,464</b>	2024
<a href="#">Coleman Center Board Of The City Of York</a>	AL	\$504,812	Executive Director	\$65,000	<b>\$75,617</b>	2024
<a href="#">Headley-whitney Museum Inc</a>	KY	\$507,659	Executive Dir.	\$68,462	<b>\$79,204</b>	2024
<a href="#">Arnot Art Museum</a>	NY	\$460,339	Trustee	\$4	<b>\$4</b>	2023
<a href="#">Museum Of Neon Art</a>	CA	\$508,173	Executive Direc	\$64,625	<b>\$61,866</b>	2023
<a href="#">Torrance Cultural Arts Center</a>	CA	\$457,647	Executive Director	\$101,435	<b>\$94,318</b>	2024
<a href="#">Steamboat Art Museum</a>	CO	\$524,298	Executive Dir.	\$97,683	<b>\$100,862</b>	2024
<a href="#">Owensboro Museum Of Fine Art Inc</a>	KY	\$525,604	President/director	\$81,036	<b>\$93,751</b>	2024
<a href="#">Richmond Art Museum</a>	IN	\$528,388	Executive Director	\$117,660	<b>\$133,612</b>	2024
<a href="#">Lagrange Art Museum Inc</a>	GA	\$422,931	Executive Di	\$65,473	<b>\$70,890</b>	2024
<a href="#">Dashboard Co-op Inc</a>	GA	\$547,865	Executive Di	\$78,883	<b>\$87,932</b>	2023
<a href="#">The Book Club Of California</a>	CA	\$548,575	Executive Di	\$194,650	<b>\$180,993</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Greenville Museum Of Art Inc</a>	NC	\$551,806	Executive Di	\$61,800	<b>\$66,989</b>	2025
<a href="#">Mcrd Museum Historical Society</a>	CA	\$558,565	Executive Dir.	\$110,000	<b>\$102,282</b>	2024
<a href="#">Art Museum Of Greater</a>	IN	\$565,307	Executive Di	\$42,615	<b>\$49,822</b>	2023
<a href="#">Holter Museum Of Art</a>	MT	\$569,414	Executive Dir.	\$5,385	<b>\$6,435</b>	2023
<a href="#">Doral Contemporary Art Museum Inc</a>	FL	\$398,641	President	\$2,000	<b>\$2,023</b>	2024
<a href="#">Concrete Couch</a>	CO	\$396,632	Executive Director	\$60,000	<b>\$63,782</b>	2023
<a href="#">North Carolina Pottery Museum Inc</a>	NC	\$394,862	Executive Director	\$68,195	<b>\$73,921</b>	2025
<a href="#">Santa Paula Art Museum</a>	CA	\$394,622	Executive Di	\$99,274	<b>\$92,309</b>	2024
<a href="#">Nicolaysen Art Museum</a>	WY	\$579,770	Executive Director	\$65,154	<b>\$75,128</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 51 organizations. Compensation range \$4–\$180,993; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$484,043); for reference, expenses \$364,654 and assets \$2,506,380.

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

RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	39 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	49 <sup>th</sup>
Reportable pay only (column D), adjusted	41 <sup>st</sup>
All sources (D + E + F), adjusted	37 <sup>th</sup>

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 (Lydia Heins) 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 51 similarly situated organizations (Same NTEE sector (A51), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$67,333 is reasonable (approximately the 39<sup>th</sup> 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.