

University Cultural Center Association

Executive Director / CEO

EIN 382134035
 MI · NTEE A030
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Susan T Mosey, Executive Director / CEO** (\$305,767) 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 **100th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Susan T Mosey — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

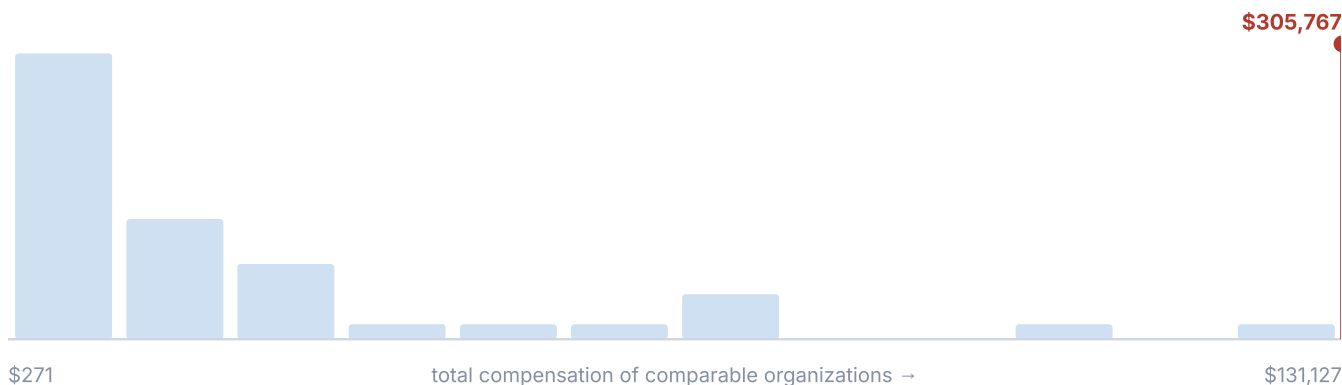
SECTOR Organizations sharing the subject's NTEE classification (A030).

BUDGET Total revenue between \$12,551 and \$28,099 — 0.67x to 1.50x the subject's \$18,733 (the band tightens as size grows).

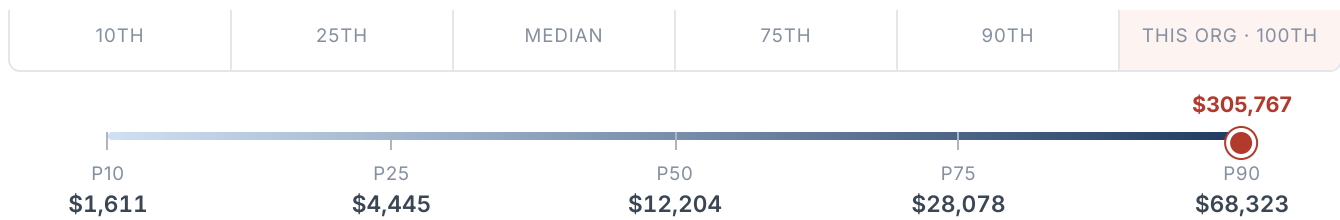
GEOGRAPHY Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

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

Distribution of comparable compensation



\$1,611	\$4,445	\$12,204	\$28,078	\$68,323	\$305,767
---------	---------	----------	----------	----------	-----------



■ 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 MI 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
North Texas Public Broadcasting	TX	\$18,220	President & Ceo	\$28,809	\$27,920	2023
Cedar Rapids Symphony Orchestra	IA	\$18,000	Interim Ceo	\$4,528	\$4,665	2024
International Classical Concerts Of The	CA	\$19,562	President	\$7,000	\$5,688	2024
Seeds Of Light Foundation	OR	\$19,597	Secretary	\$41,600	\$37,428	2023
Streatorland Historical Society Inc	IL	\$17,809	Executive Director	\$13,470	\$12,462	2024
Museum Of Ancient Wonders	CA	\$19,670	Executive Director	\$5,500	\$4,469	2024
Yankee Air Museum Foundation Inc	MI	\$17,520	Executive Director	\$135,000	\$131,127	2024
Secret Land Arp	CA	\$17,500	Executive Director	\$4,000	\$3,346	2023
Coatesville Cultural Society Inc	PA	\$17,419	President	\$30,994	\$29,086	2024
Network Of Ensemble Theaters Inc	OR	\$20,205	Executive Dir.	\$83,898	\$75,484	2023
Menlowe Ballet	CA	\$16,800	Artistic Director	\$599	\$487	2024
Stephen J Ponzillo Jr Memorial Library	MD	\$20,728	Grand Secretary	\$9,099	\$8,242	2023
The New York City Police Museum	NY	\$21,135	Executive D	\$21,540	\$18,316	2024
Contact Collaborations Inc	VT	\$22,079	President	\$12,250	\$11,946	2023
Carmel Mission Foundation Inc	CA	\$22,133	Executive Dir.	\$56,623	\$47,370	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Strategic Air & Space Museum Foundation	NE	\$22,156	President/ceo	\$13,500	\$14,067	2023
Dream Out Loud Productions	CA	\$15,043	President	\$20,000	\$16,732	2023
The Buddhayana Foundation Inc	MA	\$22,435	Treasurer	\$24,000	\$20,295	2024
Wayne County Historical Society	IL	\$22,599	Director / Curator	\$4,830	\$4,468	2024
Afton Historical Society Press	MN	\$14,792	Bookkeeper	\$2,500	\$2,324	2024
Denton Maker Center	TX	\$14,791	Secretary	\$288	\$271	2024
Sfte Inc	NM	\$22,897	Presidentdirector	\$13,670	\$13,836	2024
Claude Heater Foundation	CA	\$23,205	Ceodirector	\$70,000	\$58,561	2023
Friends Of Danada	IL	\$14,084	Executive Di	\$112,040	\$100,982	2025
Us-china Language & Culturefoundation	CA	\$23,580	President	\$580	\$471	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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 \$271–\$131,127; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$18,733); for reference, expenses \$54,908 and assets \$7,305,790. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Susan T Mosey, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	95 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 (Susan T Mosey) 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 major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$305,767 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 9, 2026.