

Sciart Exchange

Executive Director / CEO

EIN 473000608

TX · NTEE A40

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jancy Mcphee, Executive Director / CEO** (\$42,000) against **every comparable organization** that fit the selection criteria — **158** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82nd** percentile of comparable organizations within the typical range

Benchmarked executive: Jancy Mcphee — 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 (A40).

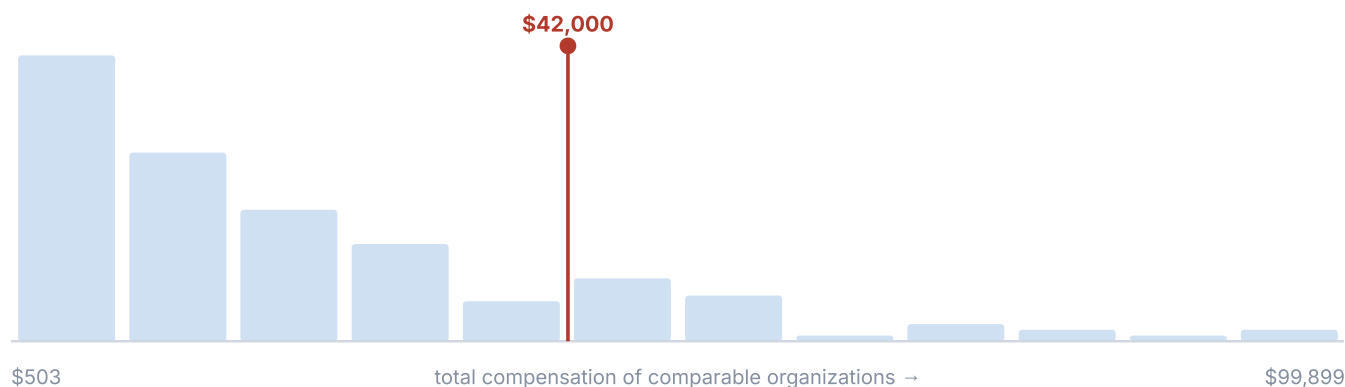
BUDGET Total revenue between \$31,112 and \$69,654 — 0.67x to 1.50x the subject's \$46,436 (the band tightens as size grows).

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

158 organizations qualified on sector, size, and geography

→ **158** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,954	\$6,856	\$16,227	\$30,031	\$51,140	\$42,000
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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 TX 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
Marika Foundation Incorporated	MA	\$46,320	Board Member	\$630	\$606	2022
Delaware Sports Museum And	DE	\$46,267	Executive Director	\$23,000	\$23,178	2023
Far Star Action Fund	WA	\$46,140	Executive Director	\$13,922	\$12,461	2024
Josephine County Historical Society	OR	\$46,070	Treasurer	\$26,041	\$24,890	2023
Alliance Arts Council	NE	\$47,151	Exec Director	\$7,800	\$8,171	2025
Cupertino Chinese School	CA	\$45,480	Principal	\$9,000	\$7,769	2024
Chinkapin Craftstead Inc	TN	\$47,401	Director Of Programming	\$12,000	\$12,982	2023
Philadelphia Stories Inc	PA	\$45,283	Executive Di	\$5,000	\$4,985	2024
The H B Playwrights Foundation Inc	NY	\$47,703	Executive/ Artistic Director	\$6,245	\$5,641	2024
Kosciuszko Polish Language	MA	\$45,128	President, D	\$7,000	\$6,288	2024
Winter Park University Inc	FL	\$45,000	Chairman	\$5,000	\$5,033	2022
Broadway Sacramento Foundation	CA	\$48,005	Director	\$31,823	\$27,471	2024
Kriya Foundation Inc	NY	\$48,114	President	\$4,590	\$4,146	2024
Encore Slso Inc	MO	\$48,216	President	\$67,269	\$71,226	2024
1893 Land Run Historical Center Inc	OK	\$44,642	Opeations Manage	\$12,130	\$13,353	2024
Sauk Prairie Area Historical Society Inc	WI	\$44,462	Museum Manager	\$13,520	\$14,532	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Friends Of Lyndon B Johnson National Historical Park	TX	\$48,419	Executive Director	\$22,851	\$22,851	2024
Canton Madison Historical Society	MS	\$44,182	Board Member	\$4,370	\$4,740	2025
Treasure Caretaker Training	CO	\$48,712	Executive Director	\$24,000	\$23,006	2024
Spokane Favs	WA	\$43,979	Executive Dir.	\$36,000	\$33,172	2023
Rocky Mountain Motorcycle Museum & Hall Of Fame	CO	\$48,949	President	\$16,500	\$15,817	2024
Grinnell School Of Music Inc	IA	\$49,025	Executive Di	\$3,000	\$3,381	2023
Hill-stead Museum Board Of Governors Inc	CT	\$49,137	Executive Director & Trustee	\$13,993	\$13,116	2024
Oregon Newspapers Foundation Inc	OR	\$43,648	Executive Director	\$23,517	\$21,832	2024
Chinese Gospel Broadcasting Center Inc	NY	\$43,522	Former Director	\$61,295	\$57,006	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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 158 organizations. Compensation range \$503–\$99,899; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$46,436); for reference, expenses \$158,951 and assets \$899,110. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Jancy Mcphee, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	20 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	82 nd
Total compensation (D + F), as reported (no adjustments)	82 nd
Reportable pay only (column D), adjusted	86 th
All sources (D + E + F), adjusted	73 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 (Jancy Mcphee) 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 158 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$42,000 is reasonable (approximately the 82nd 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.