

Visual Art Exchange

Executive Director / CEO

EIN 561287429
 NC · NTEE A510
 FY ending 2023-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Kayla Coleman, Executive Director / CEO** (\$65,795) against **every comparable organization** that fit the selection criteria — **52** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **50th** percentile of comparable organizations within the typical range

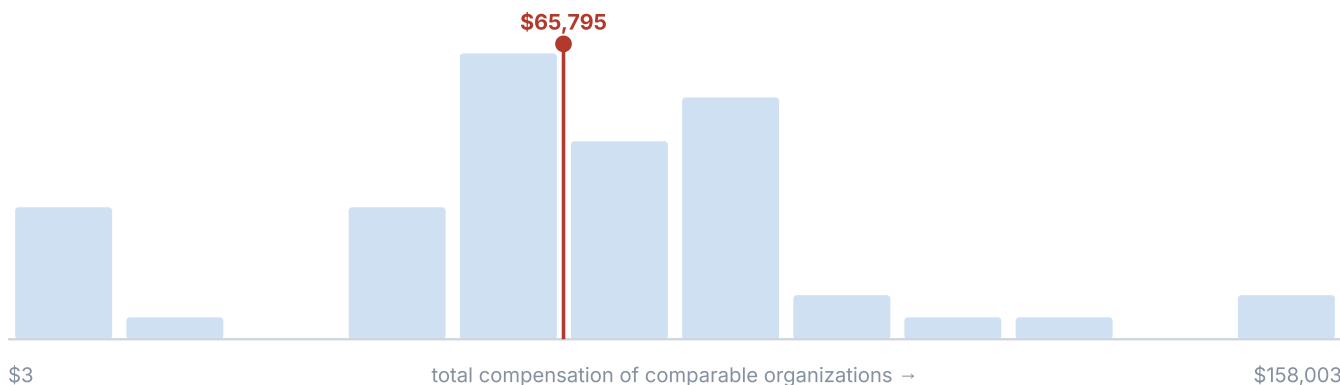
Benchmarked executive: Kayla Coleman — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A510).
BUDGET	Total revenue between \$328,470 and \$735,382 — 0.67x to 1.50x the subject's \$490,255 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A51), nationwide + budget 0.67–1.5x revenue.

52 organizations qualified on sector, size, and geography → **52** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,172	\$53,672	\$65,798	\$81,786	\$92,038	\$65,795
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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 NC 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
Washington Project For The Arts Inc	DC	\$487,921	Interim Executive Dir (Thru April)	\$52,404	\$44,506	2023
Quincy Art Center	IL	\$484,086	Executive Director	\$64,913	\$58,444	2025
Coos Art Museum	OR	\$484,043	Executive Director	\$67,333	\$58,780	2024
4 Elements Studio Inc	NY	\$483,049	Executive Director	\$62,000	\$52,665	2024
Lowell Art Association	MA	\$475,992	President	\$106,923	\$90,321	2024
Coleman Center Board Of The City Of York	AL	\$504,812	Executive Director	\$65,000	\$66,011	2024
Headley-whitney Museum Inc	KY	\$507,659	Executive Dir.	\$68,462	\$69,143	2024
Museum Of Neon Art	CA	\$508,173	Executive Direc	\$64,625	\$54,007	2023
Arnot Art Museum	NY	\$460,339	Trustee	\$4	\$3	2023
Torrance Cultural Arts Center	CA	\$457,647	Executive Director	\$101,435	\$82,338	2024
Steamboat Art Museum	CO	\$524,298	Executive Dir.	\$97,683	\$88,049	2024
Owensboro Museum Of Fine Art Inc	KY	\$525,604	President/director	\$81,036	\$81,842	2024
Richmond Art Museum	IN	\$528,388	Executive Director	\$117,660	\$116,639	2024
Dashboard Co-op Inc	GA	\$547,865	Executive Di	\$78,883	\$76,762	2023
The Book Club Of California	CA	\$548,575	Executive Di	\$194,650	\$158,003	2024
Greenville Museum Of Art Inc	NC	\$551,806	Executive Di	\$61,800	\$58,480	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Lagrange Art Museum Inc	GA	\$422,931	Executive Di	\$65,473	\$61,885	2024
Mcrd Museum Historical Society	CA	\$558,565	Executive Dir.	\$110,000	\$89,290	2024
Art Museum Of Greater	IN	\$565,307	Executive Di	\$42,615	\$43,493	2023
Holter Museum Of Art	MT	\$569,414	Executive Dir.	\$5,385	\$5,618	2023
Nicolaysen Art Museum	WY	\$579,770	Executive Director	\$65,154	\$65,585	2024
Doral Contemporary Art Museum Inc	FL	\$398,641	President	\$2,000	\$1,767	2024
Concrete Couch	CO	\$396,632	Executive Director	\$60,000	\$55,680	2023
North Carolina Pottery Museum Inc	NC	\$394,862	Executive Director	\$68,195	\$64,531	2025
Santa Paula Art Museum	CA	\$394,622	Executive Di	\$99,274	\$80,583	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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	52 organizations. Compensation range \$3–\$158,003; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$490,255); for reference, expenses \$395,441 and assets \$627,734.
ROLE MATCH	Kayla Coleman, reported title " <i>EXECUTIVE DIRECTOR</i> ", 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	50 th
Total compensation (D + F), as reported (no adjustments)	46 th
Reportable pay only (column D), adjusted	54 th
All sources (D + E + F), adjusted	48 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 (Kayla Coleman) 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 52 similarly situated organizations (Same NTEE sector (A51), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$65,795 is reasonable (approximately the 50th 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.