

Lancaster County Council Of The Arts

Executive Director / CEO

EIN 570660463

SC · NTEE A26Z

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Eric Grace, Executive Director / CEO** (\$44,000) against **every comparable organization** that fit the selection criteria — **55** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **25th** percentile of comparable organizations within the typical range

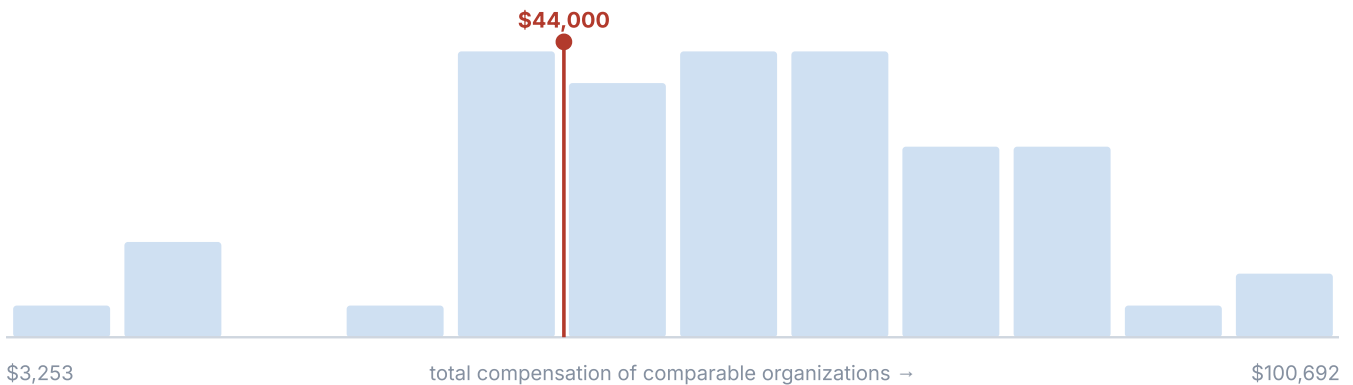
Benchmarked executive: Eric Grace — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A26Z).
BUDGET	Total revenue between \$286,836 and \$642,171 — 0.67x to 1.50x the subject's \$428,114 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A26), nationwide + budget 0.67–1.5x revenue.

55 organizations qualified on sector, size, and geography → **55** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$36,291	\$43,599	\$58,425	\$69,900	\$80,680	\$44,000
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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 SC 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
York Art Association Inc	PA	\$426,433	Executive Di	\$56,165	\$53,688	2024
Mclean County Arts Center	IL	\$424,947	Executive Di	\$74,000	\$69,735	2024
Umpqua Valley Arts Association	OR	\$433,852	Executive Di	\$69,800	\$62,133	2024
Bare Hands Gallery Inc	AL	\$411,590	Executive Director	\$52,790	\$54,667	2024
Empire Arts Center	ND	\$445,124	Executive Director	\$52,402	\$56,751	2023
Islip Arts Council Inc	NY	\$446,640	Executive Di	\$41,958	\$36,343	2024
Columbus Area Arts Council Inc	IN	\$408,144	Executive Director	\$79,423	\$80,284	2024
The Arts Council Of Pendleton Inc	OR	\$406,602	Executive Direc	\$52,800	\$48,389	2023
Perry County Council Of The Arts	PA	\$453,838	Executitive	\$50,927	\$48,681	2024
The Arts Council Inc	FL	\$398,339	Executive Director	\$66,018	\$59,448	2024
Charleston Artist Guild	SC	\$396,366	Business Manager/director	\$45,177	\$45,177	2024
Monroe Council Of The Arts Corporation	FL	\$395,461	Executive Director	\$91,700	\$82,574	2024
Newton Cultural Alliance Inc	MA	\$391,524	Managing Director	\$50,000	\$44,341	2023
Arts Council Of Greenwood County	SC	\$390,723	Executive Di	\$51,993	\$51,993	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Central California Art League Inc	CA	\$390,680	Secretary	\$45,676	\$37,806	2024
Athabascan Fiddlers Association	AK	\$466,579	President	\$3,550	\$3,253	2024
Riverside Arts Council	CA	\$389,080	Secretary/exedi	\$100,000	\$80,637	2025
Brooklyn Arts Music Academy	NC	\$385,194	Executive Di	\$47,480	\$45,814	2025
Ventura County Arts Council	CA	\$473,310	Executive Director/operations	\$79,990	\$68,164	2023
Haywood County Arts Council Inc	NC	\$382,460	Executive Di	\$43,270	\$42,856	2024
Newport News Public Art Foundation	VA	\$480,146	Executive Director	\$30,919	\$28,616	2024
Chicago Cultural Alliance	IL	\$374,863	Executive Dir.	\$80,927	\$76,263	2024
Missoula Cultural Council	MT	\$371,037	Executive Dir.	\$78,110	\$80,708	2024
Greene County Council On The Arts	NY	\$486,890	Executive Director	\$73,488	\$63,653	2024
Allied Arts Of Whatcom County	WA	\$366,470	Executive Director	\$84,828	\$70,922	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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 55 organizations. Compensation range \$3,253–\$100,692; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$428,114); for reference, expenses \$575,134 and assets \$712,244.
ROLE MATCH	Eric Grace, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	1 peer 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	25 th
Total compensation (D + F), as reported (no adjustments)	22 nd
Reportable pay only (column D), adjusted	25 th
All sources (D + E + F), adjusted	25 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 (Eric Grace) 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 55 similarly situated organizations (Same NTEE sector (A26), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$44,000 is reasonable (approximately the 25th 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.