

Memphis Cultural Arts Enrichment

Executive Director / CEO

EIN 621797880

TN · NTEE A25

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Donald O'conner, Executive Director / CEO** (\$60,000) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **94th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Donald O'conner — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A25).

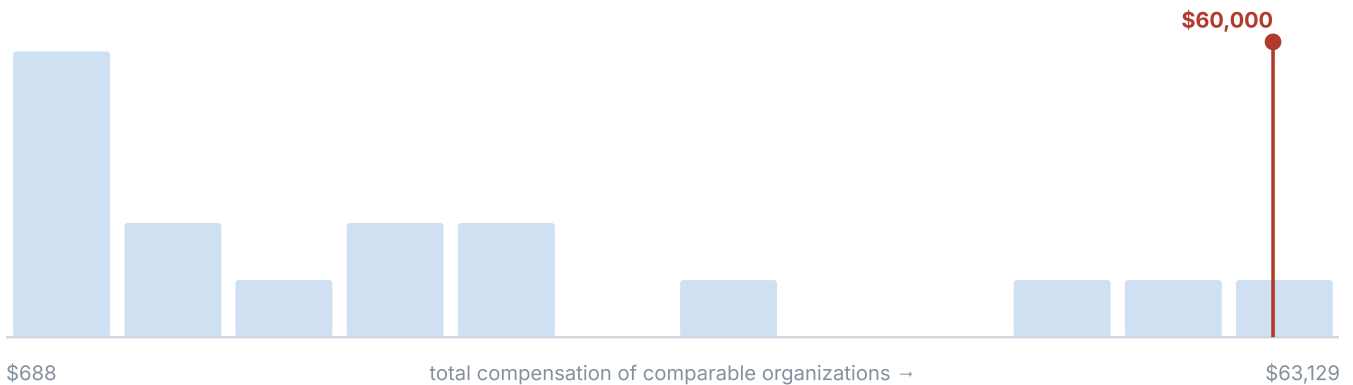
BUDGET Total revenue between \$50,250 and \$112,500 — 0.67x to 1.50x the subject's \$75,000 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A25), nationwide + budget 0.67–1.5x revenue.

16 organizations qualified on sector, size, and geography

→ **16** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$1,666	\$3,418	\$14,245	\$27,612	\$52,645	\$60,000
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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 TN 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
Canto Vocal Programs A New York Nonprofit Corporation	NY	\$70,305	Ceo	\$800	\$688	2024
Art Sphere Inc	PA	\$80,355	Executive Director And Fou	\$64,632	\$63,129	2023
Kaleidoscope School Of Fine Art Inc	IL	\$80,819	Executive Director	\$6,135	\$5,907	2023
Queens World Film Initiative Inc	NY	\$69,060	Co-founder & Artistic Director	\$2,880	\$2,412	2025
Mag Foundation	CA	\$66,969	President	\$63,448	\$53,662	2023
Fermata Arts Foundation Inc	CT	\$66,300	President	\$3,248	\$2,983	2023
The National Foundation For Musical	MN	\$65,780	President	\$12,000	\$11,613	2023
Jazz Outreach Initiative	NV	\$84,314	Directo Of Programming	\$36,000	\$34,330	2024
Livingston Center For Arts &	MT	\$84,998	Executive Di	\$20,511	\$21,655	2023
Culture Encounters	VA	\$64,009	Founderexecutive Director	\$1,000	\$919	2024
Paper Circle	OH	\$89,941	Executive Dir	\$19,215	\$19,934	2023
You Can Live History Inc	CO	\$90,775	President	\$18,500	\$16,876	2024
Unscripted	TN	\$93,402	Executive Director	\$8,550	\$8,550	2024
Highlands Art League Inc	FL	\$95,039	Treasurer	\$3,720	\$3,563	2022
Arts With Others	CA	\$51,507	President	\$30,000	\$25,373	2023
Timeless Gifts	IL	\$102,314	Executive Director	\$55,200	\$51,628	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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 16 organizations. Compensation range \$688–\$63,129; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$75,000); for reference, expenses \$70,333 and assets \$37,579.

ROLE MATCH Donald O'conner, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	94 th
Total compensation (D + F), as reported (no adjustments)	88 th
Reportable pay only (column D), adjusted	100 th
All sources (D + E + F), adjusted	94 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 (Donald O'conner) 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 10, 2026, comparing compensation against 16 similarly situated organizations (Same NTEE sector (A25), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,000 is reasonable (approximately the 94th 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 10, 2026.