

# Bocon Inc

Executive Director / CEO

EIN 832016988

CA · NTEE A25

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Crystal Mercado, Executive Director / CEO** (\$83,499) against **every comparable organization** that fit the selection criteria — **27** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **93<sup>rd</sup>** percentile of comparable organizations above the 90th percentile — board review recommended

**Benchmarked executive:** Crystal Mercado — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

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

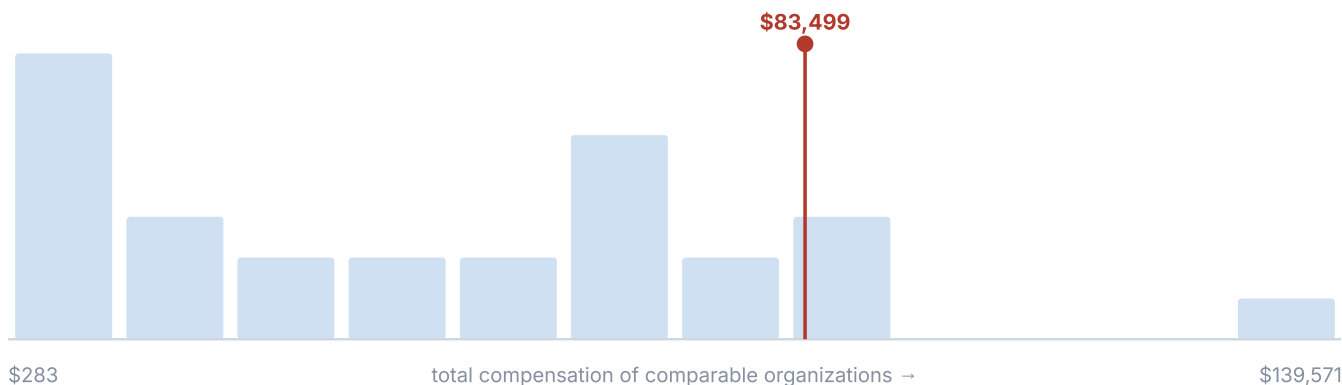
**BUDGET** Total revenue between \$204,971 and \$458,892 — 0.67x to 1.50x the subject's \$305,928 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (A25) + CA + budget 0.67–1.5x revenue.

**27** organizations qualified on sector, size, and geography

→ **27** within the band from the benchmarked peer set.

## Distribution of comparable compensation



\$5,331	\$12,445	\$44,939	\$67,332	\$82,538	\$83,499
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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 CA 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
<a href="#">Art Explorers Inc</a>	CA	\$305,597	Co Director	\$59,405	<b>\$59,405</b>	2024
<a href="#">Friends Of Mcgroarty Cultural Arts Cntr</a>	CA	\$296,370	Executive Dir.	\$34,005	<b>\$33,128</b>	2025
<a href="#">1111 A Creative Collective</a>	CA	\$321,147	President	\$38,875	<b>\$40,023</b>	2023
<a href="#">Palm Springs Modern Committee</a>	CA	\$322,975	Exec Director	\$85,000	<b>\$82,809</b>	2025
<a href="#">San Francisco Writers Conference</a>	CA	\$286,328	President	\$18,000	<b>\$18,000</b>	2024
<a href="#">Center For Architecture And Design</a>	CA	\$285,759	Executive Director	\$11,142	<b>\$11,471</b>	2023
<a href="#">Junior High Incorporated</a>	CA	\$281,645	Executive Director	\$32,000	<b>\$32,000</b>	2024
<a href="#">Nw Film Camp</a>	CA	\$340,757	President	\$9,562	<b>\$9,562</b>	2024
<a href="#">Aya Art Co</a>	CA	\$270,714	Officer	\$275	<b>\$283</b>	2023
<a href="#">Chris Babcock Art Prep</a>	CA	\$267,281	President	\$64,835	<b>\$64,835</b>	2024
<a href="#">Academy Of Music Outreach</a>	CA	\$265,455	Executive Director	\$84,000	<b>\$86,481</b>	2023
<a href="#">Southwest Music Education Association</a>	CA	\$262,512	President	\$6,000	<b>\$5,845</b>	2025
<a href="#">The Institute For Art And Olfaction</a>	CA	\$257,075	Executive Director	\$43,650	<b>\$44,939</b>	2023
<a href="#">Community Rejuvenation Project Inc</a>	CA	\$355,178	President & Ceo	\$70,460	<b>\$72,541</b>	2023
<a href="#">Bob Mizer Foundation</a>	CA	\$256,316	President	\$48,800	<b>\$48,800</b>	2024
<a href="#">Thru Guidance Ministries Inc</a>	CA	\$355,744	Executive Director	\$139,571	<b>\$139,571</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">California State Band Championships</a>	CA	\$361,770	President	\$6,000	<b>\$5,845</b>	2025
<a href="#">Active Cultures</a>	CA	\$249,844	Executive Director	\$74,250	<b>\$74,250</b>	2024
<a href="#">Art House San Clemente</a>	CA	\$373,922	Executive Director	\$79,995	<b>\$82,358</b>	2023
<a href="#">Destination Art</a>	CA	\$237,453	Treasurer	\$4,428	<b>\$4,559</b>	2023
<a href="#">B H Foxy Foundation Inc</a>	CA	\$235,814	Chair/executive Director	\$55,708	<b>\$55,708</b>	2024
<a href="#">Los Angeles Theatre Academy Inc</a>	CA	\$231,447	Executive Dir.	\$20,310	<b>\$20,910</b>	2023
<a href="#">Southwest Judges Network</a>	CA	\$228,462	Vice President	\$1,000	<b>\$974</b>	2025
<a href="#">Aspire Creative Arts Program</a>	CA	\$394,076	President	\$13,033	<b>\$13,418</b>	2023
<a href="#">Ruckusroots Inc</a>	CA	\$215,420	Executive Director	\$65,799	<b>\$67,743</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	27 organizations. Compensation range \$283–\$139,571; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$305,928); for reference, expenses \$393,523 and assets \$106,791.
ROLE MATCH	Crystal Mercado, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	93 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	89 <sup>th</sup>
Reportable pay only (column D), adjusted	93 <sup>rd</sup>
All sources (D + E + F), adjusted	89 <sup>th</sup>

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 (Crystal Mercado) 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 27 similarly situated organizations (Same NTEE sector (A25) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$83,499 is reasonable (approximately the 93<sup>rd</sup> 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.