

Materials Exchange Center For Community

Executive Director / CEO

EIN 931296877

OR · NTEE A25

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Heather Campbell, Executive Director / CEO** (\$60,999) against **every comparable organization** that fit the selection criteria — **161** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38th** percentile of comparable organizations within the typical range

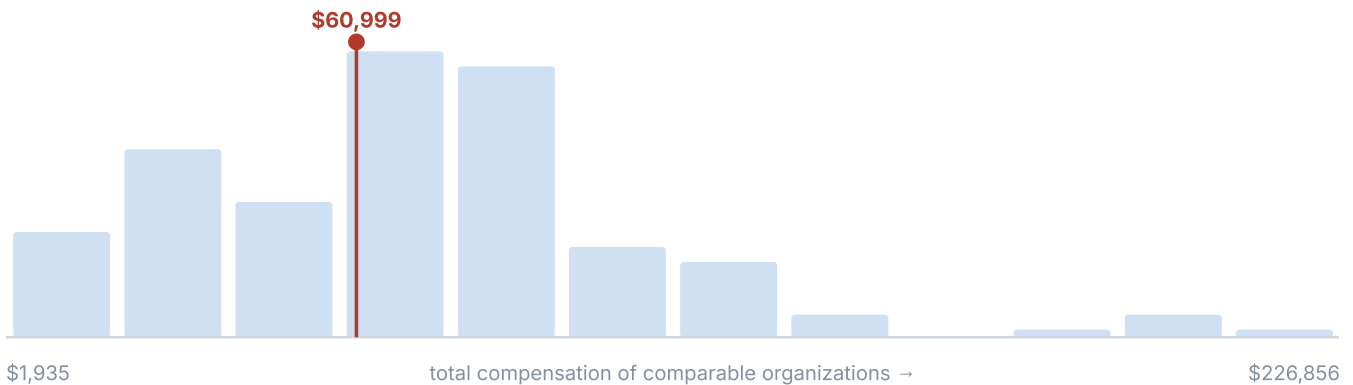
Benchmarked executive: Heather Campbell — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A25).
BUDGET	Total revenue between \$299,981 and \$671,601 — 0.67x to 1.50x the subject's \$447,734 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A25), nationwide + budget 0.67–1.5x revenue.

161 organizations qualified on sector, size, and geography → **161** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,126	\$41,204	\$69,303	\$90,621	\$116,766	\$60,999
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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 OR 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
Youth Arts Collective Inc	CA	\$444,083	Director	\$65,000	\$62,225	2023
Womens Art Center Of The Hamptons Inc	NY	\$440,657	Vice President/executive Director	\$120,000	\$116,766	2024
Artist Outreach Inc	TX	\$440,502	Ceo/director Of Programs	\$186,587	\$200,984	2024
The Douglas Anderson School Of The	FL	\$439,664	Director	\$20,000	\$20,830	2023
Creative Arts Center In Chatham Inc	MA	\$456,071	Executive Di	\$96,453	\$93,333	2024
Children's Theatre Workshop Of Toledo	OH	\$437,796	Executive Artistic Director	\$43,350	\$49,442	2024
Batavia Artists Association Nfp Inc	IL	\$457,708	Fmr Exec Direct	\$28,625	\$30,304	2024
The Atelier At Flowerfield Inc	NY	\$436,837	Trustee	\$23,833	\$23,191	2024
Community School Of Music And Arts Inc	NY	\$458,719	Executive Director	\$66,346	\$64,558	2024
Glass Art Kalamazoo	MI	\$459,047	Executive Di	\$70,265	\$80,403	2023
Arts For All Wisconsin Inc	WI	\$433,993	Executive Dir.	\$108,225	\$121,710	2024
Texas Alternatives Foundation	TX	\$433,381	Executive Director	\$204,564	\$226,856	2023
Teentix	WA	\$463,808	Exec. Dir.	\$75,968	\$73,240	2024
Fabarts Inc	GA	\$464,606	President	\$64,336	\$69,659	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Fairfield County Children's Choir Inc	CT	\$429,406	Music Director	\$76,895	\$79,929	2023
Opry Heritage Foundation Of Oklahoma	OK	\$467,347	Executive Director	\$51,150	\$62,442	2023
Faribault Art Center Inc	MN	\$467,473	Executive Di	\$61,040	\$64,948	2024
Mount Hope Learning Center	RI	\$427,441	Executive Director	\$60,950	\$64,792	2023
Bridgeview School Of Fine Arts Inc	VA	\$426,623	President	\$90,000	\$93,575	2024
Art In Session Inc	FL	\$422,084	President & Executive Director	\$27,736	\$28,058	2024
Praxis Integrated Fiber Workshop	OH	\$421,119	Executive Director	\$75,779	\$86,428	2024
Cardboard Cares	MN	\$474,863	President	\$81,667	\$86,896	2024
Renaissance Music Academy Of Va	VA	\$475,464	President	\$28,456	\$30,461	2023
Local Motion Project	VA	\$419,835	Executive Director	\$88,937	\$92,470	2024
Praize Productions Inc Nfp	IL	\$419,296	Board Chair	\$80,638	\$85,367	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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 161 organizations. Compensation range \$1,935–\$226,856; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$447,734); for reference, expenses \$457,174 and assets \$167,193.
ROLE MATCH	Heather Campbell, reported title " <i>Executive Dir.</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	5 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	38 th
Total compensation (D + F), as reported (no adjustments)	42 nd
Reportable pay only (column D), adjusted	39 th
All sources (D + E + F), adjusted	36 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 (Heather Campbell) 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 161 similarly situated organizations (Same NTEE sector (A25), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,999 is reasonable (approximately the 38th 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.