

# South Haven Art Association

Executive Director / CEO

EIN 382335785

MI · NTEE A99Z

FY ending 2024-08-31

June 9, 2026

This analysis benchmarks the total compensation of **Kerry Hagy, Executive Director / CEO** (\$43,125) against **every comparable organization** that fit the selection criteria — **54** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **57<sup>th</sup>** percentile of comparable organizations within the typical range

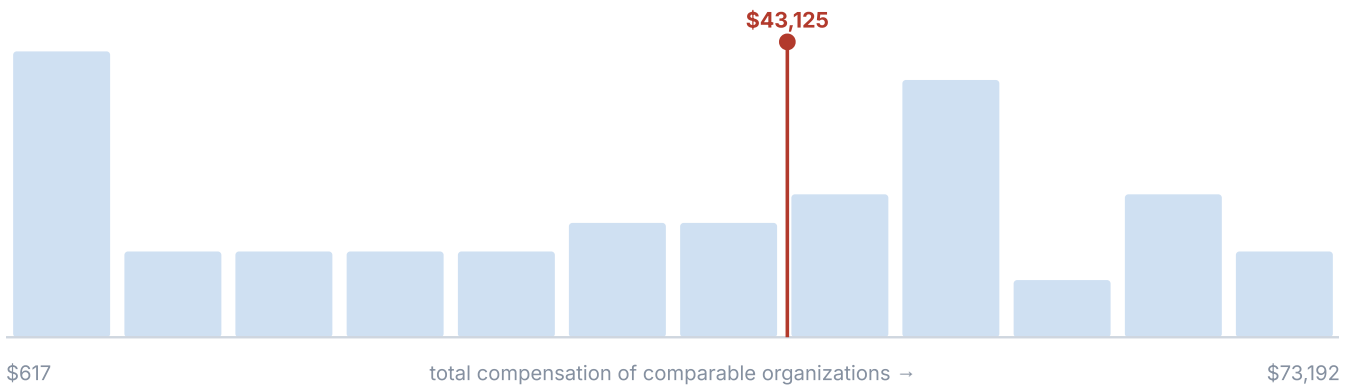
**Benchmarked executive:** Kerry Hagy — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A99Z).
BUDGET	Total revenue between \$119,932 and \$268,506 — 0.67x to 1.50x the subject's \$179,004 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A99), nationwide + budget 0.67–1.5x revenue.

**54** organizations qualified on sector, size, and geography → **54** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,516	\$13,728	\$38,630	\$52,200	\$63,762	\$43,125
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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 MI 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="#">Columbus Cultural Heritage Foundation</a>	MS	\$175,512	Ceo	\$5,115	<b>\$5,519</b>	2024
<a href="#">Arthaus Inc</a>	IA	\$165,898	Director	\$38,499	<b>\$39,788</b>	2025
<a href="#">Remember The Triangle Fire Coalition</a>	NY	\$192,817	Treasurer/project Financia	\$58,000	<b>\$50,777</b>	2024
<a href="#">Arts Center At Killingworth Inc</a>	CT	\$163,927	Board Member / Trustee	\$7,852	<b>\$7,133</b>	2024
<a href="#">Foundation For Critical Thinking</a>	CA	\$163,391	President & Ceo	\$1,299	<b>\$1,087</b>	2024
<a href="#">Bridge Street Theatre Inc</a>	NY	\$194,702	Artistic And Managing Director	\$10,000	<b>\$9,013</b>	2023
<a href="#">Black Artistsdesigners Guildinc</a>	NY	\$161,061	Exeucitive Director	\$52,000	<b>\$45,524</b>	2024
<a href="#">Dimensions Variable (Dv)</a>	FL	\$198,940	Co-founder & Chair	\$21,754	<b>\$19,799</b>	2024
<a href="#">Glendale Arts</a>	CA	\$199,034	Ceo	\$89,804	<b>\$73,192</b>	2025
<a href="#">American Topical Association</a>	SC	\$199,682	Executive Di	\$54,123	<b>\$54,704</b>	2024
<a href="#">The Warehouse Inc</a>	WI	\$158,144	Executive Di	\$32,400	<b>\$33,751</b>	2023
<a href="#">Sensory Theatre Endless Possibilities Inc</a>	VA	\$201,474	Executive Director/slp	\$32,293	<b>\$31,101</b>	2023
<a href="#">The House Of Afros Capes &amp; Curls Inc</a>	NE	\$202,047	Executive Dir.	\$60,000	<b>\$64,369</b>	2023
<a href="#">Elios Charitable Foundation</a>	CA	\$155,069	Executive Dir.	\$58,750	<b>\$50,601</b>	2023
<a href="#">Intersectioninc</a>	NY	\$203,596	President	\$60,167	<b>\$52,674</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Mauliola Keehi</a>	HI	\$203,654	Executive Director	\$62,083	<b>\$55,442</b>	2023
<a href="#">Intersectional Arts Inc</a>	CA	\$153,831	President	\$3,375	<b>\$2,823</b>	2024
<a href="#">Smith-lemli-opitz Foundation</a>	ND	\$205,034	President	\$20,800	<b>\$22,767</b>	2023
<a href="#">Praising Earth Inc</a>	NM	\$152,879	President	\$25,200	<b>\$26,259</b>	2024
<a href="#">Second Line Arts Collective</a>	LA	\$206,547	Executive Director	\$23,804	<b>\$25,395</b>	2024
<a href="#">Cleveland Art Association</a>	OH	\$150,890	Director/secretary	\$3,705	<b>\$3,802</b>	2024
<a href="#">Guthrie Center Corp</a>	MA	\$207,729	Clerk/ Direc	\$15,445	<b>\$13,447</b>	2024
<a href="#">Broad Room Creative Collective Sacramento</a>	CA	\$211,336	Executive Director	\$41,204	<b>\$34,471</b>	2024
<a href="#">Ventura Audubon Society</a>	CA	\$211,531	Director	\$3,789	<b>\$3,170</b>	2024
<a href="#">Space Cowboys Collective</a>	CA	\$211,775	Chief Executive Officer	\$1,300	<b>\$1,119</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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	54 organizations. Compensation range \$617–\$73,192; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$179,004); for reference, expenses \$145,873 and assets \$268,197.
ROLE MATCH	Kerry Hagy, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 2 peers 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	57 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	54 <sup>th</sup>
Reportable pay only (column D), adjusted	57 <sup>th</sup>
All sources (D + E + F), adjusted	54 <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 (Kerry Hagy) 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 54 similarly situated organizations (Same NTEE sector (A99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$43,125 is reasonable (approximately the 57<sup>th</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.