

Art Resource Collaborative For Kids

Executive Director / CEO

EIN 455442979

MA · NTEE O50

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Audra Keefe, Executive Director / CEO** (\$35,750) against **every comparable organization** that fit the selection criteria — **17** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **24th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Audra Keefe — 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 (O50).

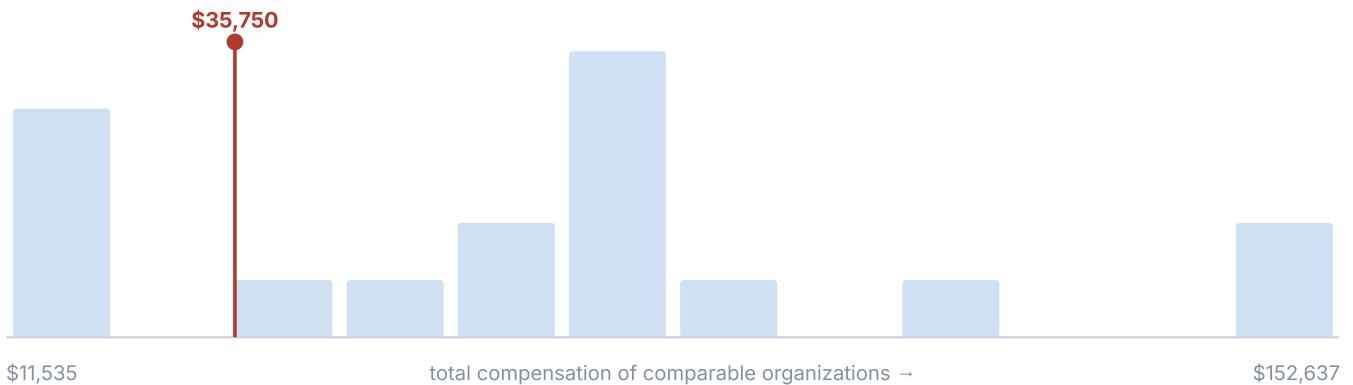
BUDGET Total revenue between \$273,364 and \$612,009 — 0.67x to 1.50x the subject's \$408,006 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (O50) + MA + budget 0.67–1.5x revenue.

17 organizations qualified on sector, size, and geography

→ **17** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$18,068	\$44,979	\$73,064	\$77,215	\$129,919	\$35,750
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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 MA 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
Our Bright Future Inc	MA	\$405,474	President	\$65,160	\$67,085	2023
Milton Soccer Inc	MA	\$422,973	Registrar	\$21,728	\$21,728	2024
South Shore Childrens Chorus Corp	MA	\$428,308	Executive Director	\$76,154	\$74,191	2025
Love Your Magic Inc	MA	\$428,781	Executive Di	\$152,298	\$152,298	2024
Camp Anderson Foundation Inc	MA	\$438,845	Executive Director	\$73,064	\$73,064	2024
Yes We Care	MA	\$376,752	President & Ceo	\$12,770	\$12,770	2024
Spark Kindness Inc	MA	\$375,432	Executive Dir.	\$75,891	\$75,891	2024
Girls On The Run Worcester County Inc	MA	\$448,248	Executive Director	\$49,269	\$50,724	2023
Compass Path Inc	MA	\$359,759	Director/executive Director	\$76,844	\$76,844	2024
Dreamcatcher Initiative Inc	MA	\$332,636	President/chair	\$84,316	\$84,316	2024
Suenos Basketball	MA	\$486,439	Mentor	\$21,600	\$21,600	2024
Ivy Child International	MA	\$498,296	Director	\$75,000	\$77,215	2023
Girls On The Run - Western Ma Council	MA	\$515,166	Executive Director	\$44,979	\$44,979	2024
Building Audacity	MA	\$526,467	Founder	\$115,000	\$115,000	2024
Culture Reframed Inc	MA	\$526,967	Executive Director	\$148,258	\$152,637	2023
Sudbury Youth Basketball Inc	MA	\$278,735	Administrator	\$11,840	\$11,535	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Elevate Youth Inc	MA	\$566,342	Executive Director/founder	\$57,501	\$59,199	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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	17 organizations. Compensation range \$11,535–\$152,637; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$408,006); for reference, expenses \$405,676 and assets \$284,023.
ROLE MATCH	Audra Keefe, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	2 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	24 th
Total compensation (D + F), as reported (no adjustments)	24 th
Reportable pay only (column D), adjusted	24 th
All sources (D + E + F), adjusted	24 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 (Audra Keefe) 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 17 similarly situated organizations (Same NTEE sector (O50) + MA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$35,750 is reasonable (approximately the 24th 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.