

Handmade Arcade

Executive Director / CEO

EIN 812468637

PA · NTEE A20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kelsey Ford, Executive Director / CEO** (\$64,500) against **every comparable organization** that fit the selection criteria — **321** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **67th** percentile of comparable organizations within the typical range

Benchmarked executive: Kelsey Ford — 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 (A20).

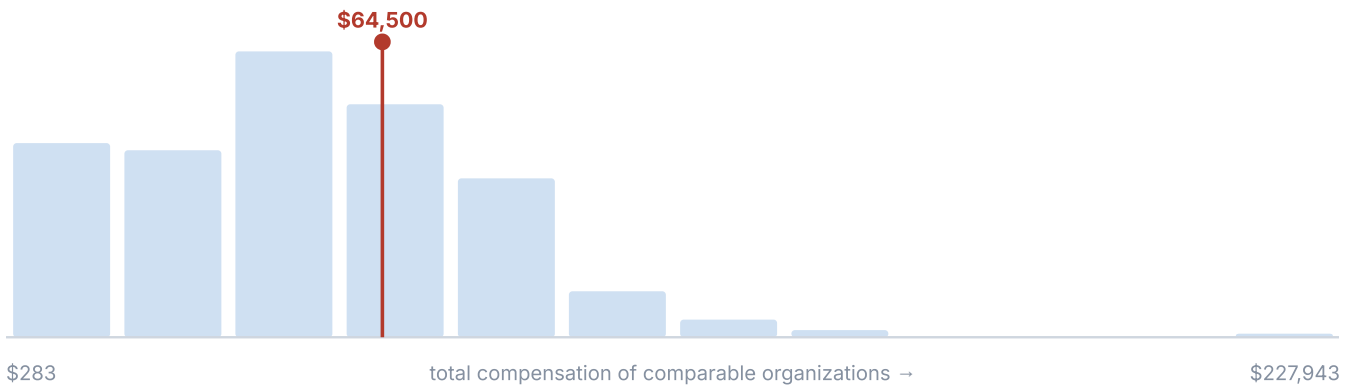
BUDGET Total revenue between \$247,566 and \$554,253 — 0.67x to 1.50x the subject's \$369,502 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A20), nationwide + budget 0.67–1.5x revenue.

321 organizations qualified on sector, size, and geography

→ **321** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,194	\$30,886	\$52,337	\$72,478	\$86,563	\$64,500
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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 PA 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
Danzantes Unidos De California	CA	\$369,632	Executive Director	\$50,000	\$42,179	2025
Beta-local Inc	PR	\$369,234	Co-director	\$30,000	\$30,886	2023
Stecoah Valley Arts Crafts &	NC	\$369,110	Executive Di	\$47,020	\$47,463	2025
Diaspora Arts Connection Inc	CA	\$368,688	Executive Dir.	\$6,310	\$5,464	2024
We Players	CA	\$368,436	Artistic Director	\$55,000	\$47,624	2024
Sage Studio & Gallery	TX	\$367,809	President	\$65,292	\$67,428	2023
Arts Council Of Lake Oswego	OR	\$371,294	Executive Director	\$97,734	\$91,013	2024
Millburn Institute Of Talent	NJ	\$373,033	Principal	\$7,510	\$6,550	2025
Hawthorne Arts Collaborative	ME	\$373,179	Executive Dir.	\$60,000	\$60,247	2024
New City Arts Initiative	VA	\$364,446	Executive Director	\$83,276	\$78,551	2025
Carpe Diem Arts Inc	MD	\$364,301	Executive Director (Thru 8/3/25)	\$50,000	\$45,667	2025
Legends Do Live	TX	\$364,008	Director	\$27,083	\$27,167	2024
Camden Fireworks Incorporated	NJ	\$363,657	Executive Director	\$62,414	\$57,531	2023
Santa Barbara Arts Collaborative Inc	CA	\$375,574	Executive Dir.	\$92,700	\$80,269	2024
Roxy Bremerton	WA	\$363,396	Executive Director	\$72,459	\$65,053	2024
Luma 8	IL	\$362,280	President	\$121,752	\$120,029	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Spark	CO	\$362,046	Ed	\$12,190	\$11,721	2024
Mid India Christian Mission	FL	\$360,298	Executive Director	\$91,008	\$88,264	2023
Summit Artspace	OH	\$359,966	Executive Di	\$69,197	\$75,664	2023
The Wonderseed Foundation	CA	\$379,075	Executive Direc	\$59,725	\$53,243	2023
Space On The Farminc	NY	\$359,689	Executive Director (Left 2024)	\$70,750	\$64,109	2024
The Brooklyn Steppers Inc	NY	\$359,620	Executive Director	\$41,500	\$36,635	2025
Statement Arts Inc	NY	\$379,950	Secretary	\$60,818	\$55,109	2024
The Summer Solstice Celebration Inc	CA	\$358,935	Executive Dir.	\$60,000	\$51,954	2024
Ugly Duckling Presse Ltd	NY	\$381,176	Press Manager	\$58,125	\$52,669	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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	321 organizations. Compensation range \$283–\$227,943; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$369,502); for reference, expenses \$181,627 and assets \$323,622. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Kelsey Ford, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 3 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	67 th
Total compensation (D + F), as reported (no adjustments)	64 th
Reportable pay only (column D), adjusted	68 th
All sources (D + E + F), adjusted	65 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 (Kelsey Ford) 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 321 similarly situated organizations (Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$64,500 is reasonable (approximately the 67th 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.