

Alma Lewis

Executive Director / CEO

EIN 820994150

PA · NTEE A20

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Kilolo Luckett, Executive Director / CEO** (\$98,610) against **every comparable organization** that fit the selection criteria — **304** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **94th** percentile of comparable organizations above the 90th percentile — board review recommended

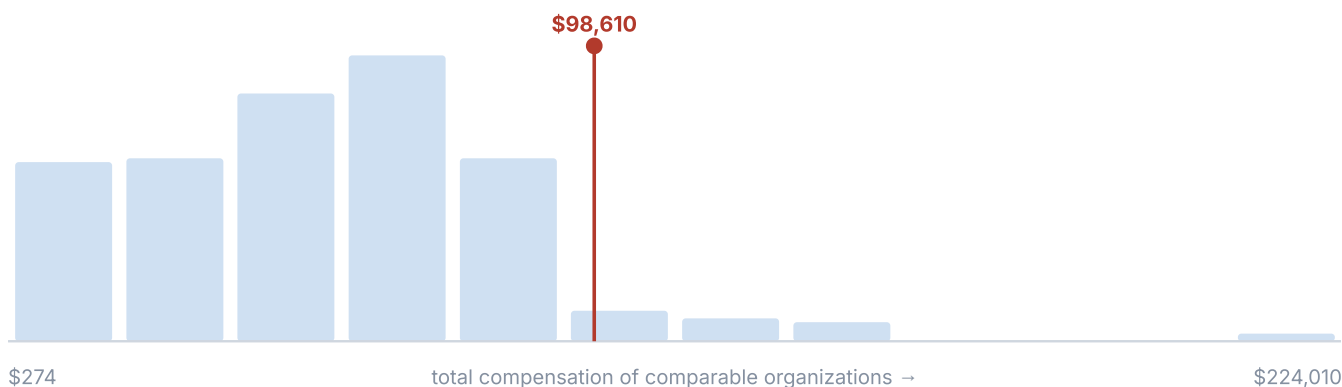
Benchmarked executive: Kilolo Luckett — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A20).
BUDGET	Total revenue between \$291,548 and \$652,720 — 0.67x to 1.50x the subject's \$435,147 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A20), nationwide + budget 0.67–1.5x revenue.

304 organizations qualified on sector, size, and geography → **304** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,966	\$32,629	\$54,893	\$72,434	\$88,765	\$98,610
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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
Backyard Kids Theater Inc	CA	\$433,929	Executive Dir.	\$50,000	\$42,053	2024
1619 Freedom School	IA	\$436,447	Vice President	\$39,252	\$41,861	2024
Artists For World Peace Inc	CT	\$436,737	President	\$20,000	\$18,265	2024
Legion Arts Inc	IA	\$433,232	Executive Director	\$13,295	\$14,179	2024
Visionaries Of The Creative Arts	DC	\$432,489	President	\$63,250	\$54,061	2024
The Scarab Club	MI	\$431,923	Executive Di	\$64,692	\$66,958	2023
Hiddenite Center Inc	NC	\$431,778	Executive Di	\$35,155	\$34,468	2025
Center For Latter-day Saint Arts Inc	NY	\$438,859	Executive Director	\$144,410	\$127,101	2024
Thegifted Arts Inc	NC	\$439,152	Founder, Ceo	\$87,246	\$87,805	2024
Center For American Culture And Ideas	AZ	\$440,867	Secretary	\$39,693	\$38,280	2023
Texas Folklife Resources	TX	\$428,750	Executive Director	\$140,000	\$140,432	2023
Folk Arts Center Of New England Inc	MA	\$428,717	Executive Director	\$78,992	\$69,138	2024
Monroe Arts Center Inc	WI	\$428,239	Executive Director	\$76,184	\$77,495	2024
Tamarack Foundation Inc	WV	\$443,135	Executive Director	\$74,131	\$80,487	2023
Rochester Folk Art Guild Inc	NY	\$427,098	Treasurer	\$15,000	\$13,592	2023
Buchanan Center For The Arts	IL	\$443,297	Executive Director	\$50,533	\$49,818	2023
Brady Craft Inc	OK	\$444,373	Executive Director	\$67,446	\$72,337	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Bulk Space	MI	\$424,846	Director	\$34,562	\$34,746	2024
Main Street Arts Inc	NY	\$424,719	Executive Director & Curat	\$81,818	\$74,138	2023
Scool Sounds Inc	NY	\$447,788	Executive Dir.	\$70,702	\$62,228	2024
Street Theory Collective	MA	\$448,600	Clerk	\$110,400	\$94,138	2025
Monica Bill Barnes & Company Inc	NY	\$449,169	Founder/artistic Director	\$105,761	\$93,084	2024
Arhoolie Foundation	CA	\$420,830	Executive Dir.	\$60,451	\$52,344	2023
Hawaiian Music Perpetuation Society	HI	\$449,654	Executive Dir.	\$91,143	\$79,480	2024
Equity Trust Inc	MA	\$450,097	Executive Director	\$71,756	\$62,805	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 2023 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	304 organizations. Compensation range \$274–\$224,010; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$435,147); for reference, expenses \$467,470 and assets \$250,895.
ROLE MATCH	Kilolo Lockett, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 6 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	94 th
Total compensation (D + F), as reported (no adjustments)	92 nd
Reportable pay only (column D), adjusted	88 th
All sources (D + E + F), adjusted	93 rd

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 (Kilolo Luckett) 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 304 similarly situated organizations (Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$98,610 is reasonable (approximately the 94th 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.