

Open Studios Inc

Executive Director / CEO

EIN 841305449
 CO · NTEE A400
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Mary Horrocks, Executive Director / CEO** (\$55,000) against **every comparable organization** that fit the selection criteria — **58** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

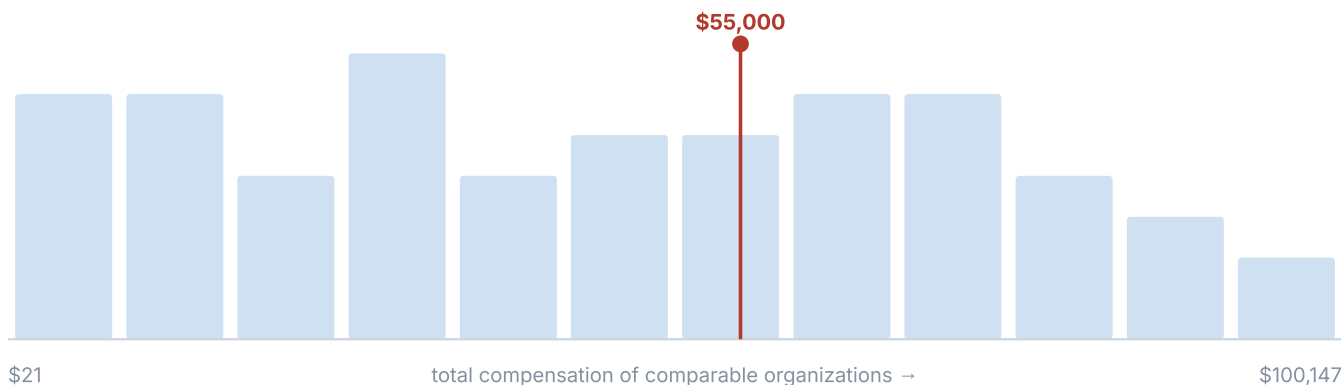
Benchmarked executive: Mary Horrocks — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A400).
BUDGET	Total revenue between \$160,014 and \$358,240 — 0.67x to 1.50x the subject's \$238,827 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A40), nationwide + budget 0.67–1.5x revenue.

58 organizations qualified on sector, size, and geography → **58** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,174	\$22,543	\$48,222	\$69,054	\$78,091	\$55,000
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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 CO 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
Lexington Art League Inc	KY	\$239,202	Executive Director	\$56,100	\$59,480	2025
Vienna Arts Society Inc	VA	\$235,835	Art Center D	\$15,000	\$15,104	2023
Kansas City Artists Coalition	MO	\$243,347	Executive Director	\$48,752	\$53,850	2023
The Alliance For American Quilts Inc	NC	\$243,639	Executive Director	\$75,868	\$79,408	2024
Maine Crafts Association	ME	\$233,069	Executive Director	\$20	\$21	2023
Clayart Guild Of The Hamptons Inc	NY	\$245,843	Trustee	\$3,200	\$2,929	2024
Associated Artists Of Pittsburgh	PA	\$246,204	Executive Director	\$72,877	\$75,792	2023
Sacramento Master Singers	CA	\$250,238	Artistic Director	\$24,750	\$22,288	2023
The Sculpture Center	OH	\$226,726	Executive Di	\$66,626	\$73,593	2023
Martha's Vineyard Art Association	MA	\$225,167	Gallery Dire	\$15,335	\$14,371	2023
Gallery Route One	CA	\$224,306	Executive Dir.	\$40,174	\$35,140	2024
Filter Photo Nfp	IL	\$224,054	Executive Director	\$35,338	\$35,192	2024
Artlink Inc	IN	\$219,091	Executive Dir.	\$61,908	\$66,132	2024
Frontline Arts	NJ	\$218,346	Fmr Ex Director	\$62,423	\$56,456	2024
Ten Thousand Villages	NE	\$215,115	Executive Di	\$52,000	\$58,327	2023
The Digs Chicago	IL	\$263,945	Director	\$47,530	\$47,333	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nature's Best Photography Fund Inc	VA	\$213,600	Director / President	\$10,984	\$10,743	2024
The Artist Book Foundation	MA	\$269,033	Executive Director	\$30,585	\$27,841	2024
Cambridge Art Association	MA	\$270,126	Executive Director	\$85,169	\$77,527	2024
Art Saint Louis	MO	\$270,260	Executive Director	\$20,184	\$22,295	2023
Project Snap	MI	\$205,925	Ceo	\$95,784	\$100,147	2024
Manhattan Graphics Center Inc	NY	\$271,886	Board Member	\$5,850	\$5,513	2023
Japanese Embroidery Center Inc	GA	\$201,901	Bd Of Directors	\$59,629	\$60,733	2024
Yeiser Art Center Inc	KY	\$198,758	Exec Director	\$42,921	\$48,090	2023
Wartists Inc	VA	\$189,850	President	\$29,000	\$28,364	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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 58 organizations. Compensation range \$21–\$100,147; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$238,827); for reference, expenses \$249,376 and assets \$31,630.

ROLE MATCH Mary Horrocks, reported title "*Executive Director*", 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	60 th
Total compensation (D + F), as reported (no adjustments)	62 nd
Reportable pay only (column D), adjusted	62 nd
All sources (D + E + F), adjusted	57 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 (Mary Horrocks) 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 58 similarly situated organizations (Same NTEE sector (A40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$55,000 is reasonable (approximately the 60th 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.