

San Francisco Rock Project

Executive Director / CEO

EIN 272816197

CA · NTEE B03

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Matthew Shartsis, Executive Director / CEO** (\$45,000) against **every comparable organization** that fit the selection criteria — **56** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **50th** percentile of comparable organizations within the typical range

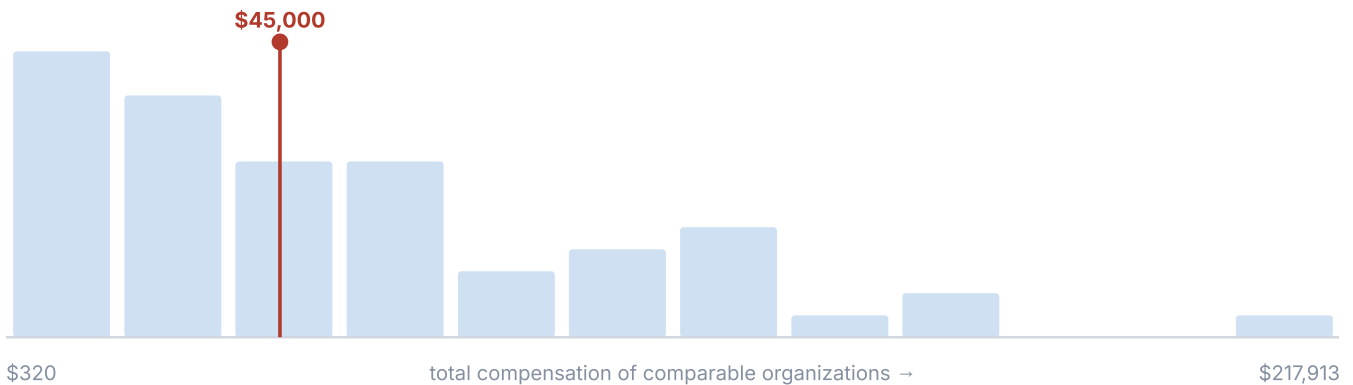
Benchmarked executive: Matthew Shartsis — reported title “President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B03).
BUDGET	Total revenue between \$145,786 and \$326,388 — 0.67x to 1.50x the subject's \$217,592 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B03), nationwide + budget 0.67–1.5x revenue.

56 organizations qualified on sector, size, and geography → **56** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,236	\$19,241	\$44,039	\$80,706	\$122,389	\$45,000
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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 CA 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
Society For The Neurobiology Of Language	CA	\$217,553	Executive Director	\$675	\$675	2024
Virginia Council Of Adm Special	VA	\$213,689	Executive Di	\$30,863	\$34,510	2024
Orange County Ny Arts Council Inc	NY	\$211,122	Executive Di	\$103,907	\$108,735	2024
American Society Of Evidence	CA	\$210,744	Director	\$39,682	\$39,682	2024
Cpcoalition	CO	\$209,017	Executive Director	\$60,000	\$66,627	2024
Rabiej Litigation Law Center	SC	\$226,766	President &	\$100,000	\$120,815	2024
Women In 3d Printing	CO	\$207,677	Chairwoman	\$17,000	\$19,435	2023
Johnnetta Betsch Cole Legacy Institute Inc	DE	\$227,748	Executive Director	\$31,886	\$36,157	2024
South Carolina Alliance Of Black School Educators	SC	\$228,061	Executive Director	\$15,000	\$18,658	2023
Aatseel Of The Us Inc	CO	\$228,447	Executive Di	\$24,000	\$26,651	2024
Ucgpc	CA	\$228,995	President	\$7,881	\$7,881	2024
Pacific Tax Policy Institute	CA	\$230,100	Executive Di	\$35,000	\$35,000	2024
Research Triangle Chapter Of The	NC	\$230,904	Executive Director	\$39,050	\$46,727	2024
New Orleans Regional Leadership	LA	\$232,933	Executive Director	\$91,800	\$120,522	2023
Pennsylvania Association For Supervision & Curriculum Development	PA	\$233,394	Executive Director	\$62,946	\$74,841	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nevada Association Of School Superintendents	NV	\$233,539	Executive Director	\$54,726	\$63,527	2024
Entrepreneurs Organization Of Iowa	IA	\$239,142	Chapter Admi	\$56,060	\$69,253	2025
Ohio School Health Services	OH	\$241,396	Treasurer	\$17,500	\$22,099	2023
Nebraska Legal Diversity Council	NE	\$241,500	Executive Director	\$125,000	\$155,697	2024
Society For Collegiate Travel &	WA	\$191,182	Executive Di	\$12,000	\$12,809	2023
Society For The Advancement Of Biology Education Research	WA	\$189,221	Managing Director	\$39,747	\$41,211	2024
Gamma Iota Sigma Foundation	OH	\$246,200	Executive Director	\$5,056	\$6,202	2024
The Association Of Asset Management Prof	NE	\$248,153	President	\$250	\$320	2023
Southern Ohio-kentucky Regional	OH	\$186,931	Labor Truste	\$44,247	\$52,873	2025
Association For Practical & Professional	IN	\$249,118	Executive Director	\$50,000	\$59,489	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 **56** organizations. Compensation range \$320–\$217,913; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$217,592); for reference, expenses \$203,933 and assets \$23,839.

ROLE MATCH	Matthew Shartsis, reported title " <i>President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	50 th
Total compensation (D + F), as reported (no adjustments)	55 th
Reportable pay only (column D), adjusted	52 nd
All sources (D + E + F), adjusted	45 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 (Matthew Shartsis) 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 56 similarly situated organizations (Same NTEE sector (B03), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,000 is reasonable (approximately the 50th 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.