

Desert Community College District

Executive Director / CEO

EIN 330262154
 CA · NTEE B41
 FY ending 2023-06-30
 June 10, 2026

This analysis benchmarks the total compensation of **Martha Garcia, Executive Director / CEO** (\$106,768) against the **2000** closest of **3,207** comparable organizations — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82nd** percentile of comparable organizations within the typical range

Benchmarked executive: Martha Garcia — reported title "MEMBER", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B41).
BUDGET	Total revenue between \$301,327 and \$674,613 — 0.67x to 1.50x the subject's \$449,742 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

3,207 organizations qualified on sector, size, and geography → **2,000** within the band from the benchmarked peer set (closest by budget).

Distribution of comparable compensation



\$15,563	\$38,615	\$65,974	\$95,989	\$128,880	\$106,768
----------	----------	----------	----------	-----------	------------------



● 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
The Kroussaw Foundation	DC	\$449,643	President & Ceo	\$66,349	\$63,804	2025
Seattle Athenaeum	WA	\$449,851	Executive Director	\$97,461	\$98,152	2024
Mobile Area Interfaith Conference	AL	\$449,877	Executive Director	\$71,897	\$87,370	2024
Gainesville Preparatory School Inc	GA	\$449,991	Vice Preside	\$41,913	\$48,805	2023
Achieving Community Task Successfully	TX	\$449,491	Executive Director	\$18,000	\$20,852	2023
Wakiya Foundation Inc	VA	\$450,050	President	\$27,500	\$32,010	2022
Eclectic Teaching Consortium	AR	\$450,056	Executive Director	\$31,217	\$38,453	2025
Derry Preschool Inc	PA	\$450,059	Treasurer	\$55,000	\$60,105	2025
Restore Texas Ministries	TX	\$449,381	Ceo	\$68,624	\$79,497	2023
Community Catholic Center Inc	KY	\$449,351	Executive Director	\$53,560	\$64,727	2024
Developmental Educational Services	PA	\$449,301	Executive Director	\$10,528	\$11,810	2024
The Charlemagne Institute	KY	\$450,245	Ceo	\$142,857	\$177,743	2023
Arts & Sciences Center Inc	HI	\$450,293	President	\$13,425	\$13,919	2023
Springfield Christian School	WA	\$450,316	Chairman	\$44,467	\$44,782	2024
826 Msp	MN	\$450,319	Executive Director	\$41,166	\$47,107	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Sun Scholars Inc	CT	\$450,377	Executive Director	\$73,886	\$80,227	2023
Western Montana Professional Learning	MT	\$450,600	Co-director	\$17,883	\$22,324	2023
Vmi Inc	VT	\$450,829	Executive Director	\$103,224	\$120,321	2023
Wmc Litigation Center Inc	WI	\$448,596	Executive Director	\$169,546	\$199,175	2024
Cambridge School Volunteers Inc	MA	\$450,938	Executive Director	\$96,934	\$95,456	2025
The Paradigm Project	IL	\$448,500	President	\$9,507	\$10,824	2023
Hildreth Institute Inc	MA	\$451,001	Managing Director	\$160,000	\$161,730	2024
St Nicholas Academy	MO	\$448,465	Executive Di	\$92,651	\$110,384	2024
Sonshine Patch Inc	CO	\$451,060	Director	\$56,729	\$61,187	2024
Proprietors Of The Salem Athenaeum	MA	\$451,137	Executive Dir.	\$57,692	\$58,316	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 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 2000 organizations. Compensation range \$142–\$545,143; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$449,742); for reference, expenses \$557,484 and assets \$2,285,913.

ROLE MATCH	Martha Garcia, reported title " <i>MEMBER</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	206 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	64 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	82nd
Total compensation (D + F), as reported (no adjustments)	86th
Reportable pay only (column D), adjusted	0th
All sources (D + E + F), adjusted	99th

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 (Martha Garcia) 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 10, 2026, comparing compensation against 2000 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$106,768 is reasonable (approximately the 82nd 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 10, 2026.