

This analysis benchmarks the total compensation of **Josefa Vaughan, Executive Director / CEO** (\$39,874) against **every comparable organization** that fit the selection criteria — 21 in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43rd** percentile of comparable organizations within the typical range

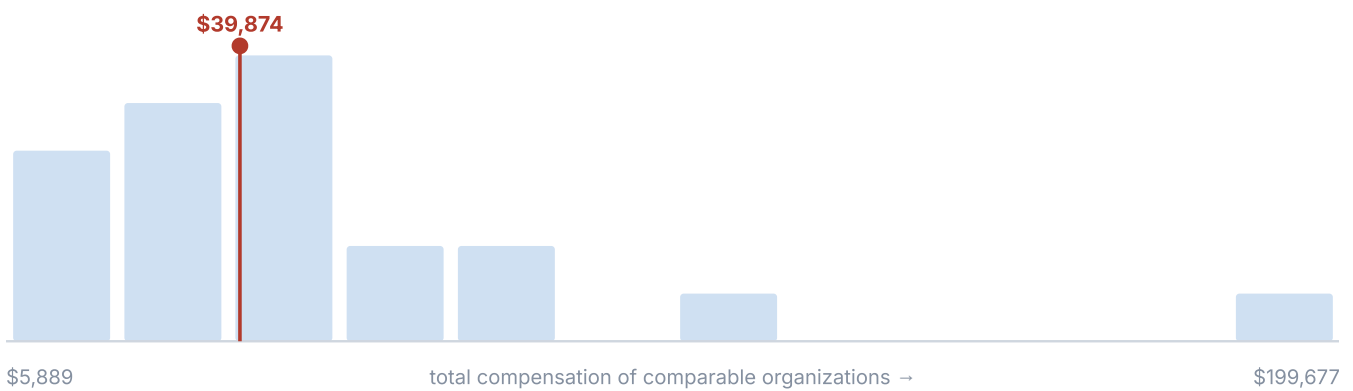
Benchmarked executive: Josefa Vaughan — reported title “Exec Dir/Secty”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A20).
BUDGET	Total revenue between \$111,213 and \$248,986 — 0.67x to 1.50x the subject's \$165,991 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A20) + CA + budget 0.67–1.5x revenue.

21 organizations qualified on sector, size, and geography → 21 within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,524	\$24,900	\$40,000	\$55,595	\$85,242	\$39,874
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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
Carl Cherry Foundation	CA	\$180,011	Executive Director	\$46,501	\$46,501	2024
Bruce Lee Foundation Inc	CA	\$149,396	Executive Director	\$100,248	\$103,209	2023
Betti Ono Foundation	CA	\$143,415	Ceo/presiden	\$193,948	\$199,677	2023
Bird & Beckett	CA	\$188,725	Treasurer	\$27,759	\$28,579	2023
Design Sacramento	CA	\$140,644	Executive Director	\$24,900	\$24,900	2024
The Roustabouts	CA	\$202,254	Ceo	\$5,720	\$5,889	2023
The Wow Flower Project	CA	\$202,883	Board Of Trustee	\$14,000	\$14,414	2023
Siskiyou County Arts Council	CA	\$203,220	Executive Dir.	\$48,146	\$48,146	2024
Life On Art	CA	\$125,745	Executive Director (Start 7/2024)	\$76,154	\$76,154	2024
Urasenke Foundation Of California	CA	\$216,878	Ceo / Dir	\$69,840	\$69,840	2024
Genryu Arts	CA	\$217,841	President	\$54,000	\$55,595	2023
Lyrical Opposition	CA	\$219,086	Board Member	\$22,500	\$23,165	2023
Japan House La Foundation	CA	\$111,910	Ceo	\$6,000	\$6,000	2024
Angelica Center For Arts And Music	CA	\$220,167	Program Directo	\$27,187	\$27,187	2024
The Peoples Conservatory	CA	\$224,549	Executive Director	\$43,732	\$50,623	2021
Coronado Junior Arts League	CA	\$224,657	Chair	\$40,000	\$40,000	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Allied Ceramics Art Institute	CA	\$233,412	Member At Large	\$8,279	\$8,524	2023
Mannakin Theater And Dance	CA	\$234,670	Ceo Artistic/executive Director	\$40,000	\$40,000	2024
Carolyn Glasoe Bailey Foundation Inc	CA	\$235,050	Executive Director	\$82,796	\$85,242	2023
Art & Soul Oakland	CA	\$235,700	President, Ceo	\$26,000	\$26,768	2023
Community Arts & Empowerment	CA	\$236,571	Ceo	\$48,400	\$48,400	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 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	21 organizations. Compensation range \$5,889–\$199,677; filing years 2021–2024.
SIZE BASIS	Matched on total revenue (\$165,991); for reference, expenses \$131,249 and assets \$820,878.
ROLE MATCH	Josefa Vaughan, reported title " <i>Exec Dir/Secty</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	2 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	43 rd
Total compensation (D + F), as reported (no adjustments)	43 rd
Reportable pay only (column D), adjusted	43 rd
All sources (D + E + F), adjusted	43 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 (Josefa Vaughan) 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 21 similarly situated organizations (Same NTEE sector (A20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,874 is reasonable (approximately the 43rd 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.