

Arhoolie Foundation

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Adam Machado, Executive Director / CEO** (\$60,451) against **every comparable organization** that fit the selection criteria — **49** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **63rd** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A20).

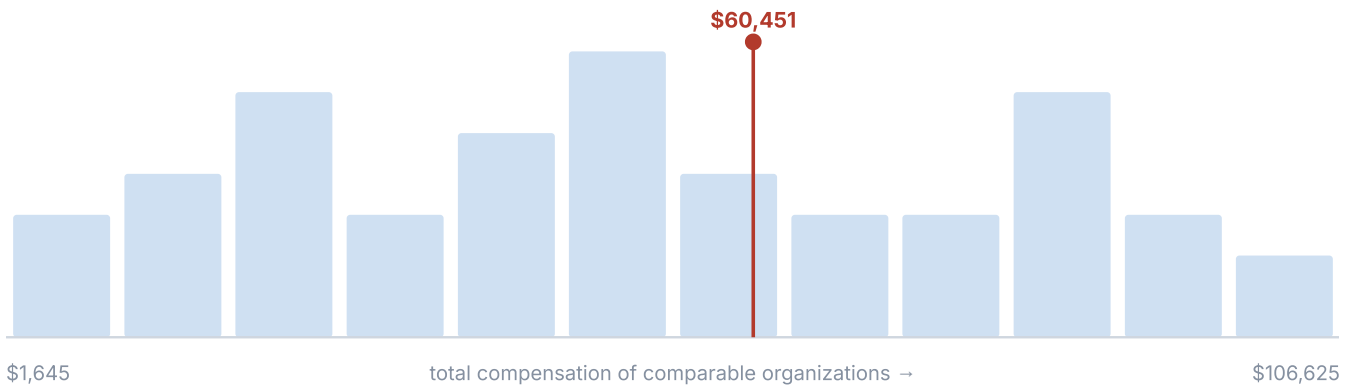
BUDGET Total revenue between \$281,956 and \$631,245 — 0.67x to 1.50x the subject's \$420,830 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A20) + CA + budget 0.67–1.5x revenue.

49 organizations qualified on sector, size, and geography

→ **49** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,667	\$26,396	\$50,000	\$76,750	\$87,957	\$60,451
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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
Borrego Art Institute	CA	\$417,523	Vice President	\$32,820	\$31,878	2024
Bay Area Country Dance Society	CA	\$413,563	Board Chair	\$1,694	\$1,645	2024
Backyard Kids Theater Inc	CA	\$433,929	Executive Dir.	\$50,000	\$48,566	2024
Arts Bridging The Gap	CA	\$406,175	Executive Director	\$50,708	\$50,708	2023
Bell Arts Factory	CA	\$392,272	Executive Director	\$62,972	\$62,972	2023
Topa Institute	CA	\$457,437	Ceo	\$109,298	\$106,162	2024
The Wonderseed Foundation	CA	\$379,075	Executive Direc	\$59,725	\$59,725	2023
Friends Of The Big Fresno Fair	CA	\$465,674	Ceo	\$27,194	\$25,733	2025
Santa Barbara Arts Collaborative Inc	CA	\$375,574	Executive Dir.	\$92,700	\$90,040	2024
Professional Numismatists Guild Inc	CA	\$468,503	Executive Director	\$83,948	\$81,540	2024
Danzantes Unidos De California	CA	\$369,632	Executive Director	\$50,000	\$47,314	2025
Push Dance Company	CA	\$472,448	Ceo	\$56,996	\$55,361	2024
Diaspora Arts Connection Inc	CA	\$368,688	Executive Dir.	\$6,310	\$6,129	2024
We Players	CA	\$368,436	Artistic Director	\$55,000	\$53,422	2024
The Summer Solstice Celebration Inc	CA	\$358,935	Executive Dir.	\$60,000	\$58,279	2024
Herencia Mariachi Academy	CA	\$355,883	Instructor	\$80,458	\$78,150	2024
Wide Open Walls	CA	\$352,334	President	\$72,000	\$72,000	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Do It For The Love	CA	\$348,176	Executive Director	\$109,774	\$106,625	2024
In A Perfect World	CA	\$347,735	Founder/pres	\$96,320	\$93,557	2024
Castroville Artichoke Festival Inc	CA	\$341,383	Executive Di	\$42,405	\$41,188	2024
Fu Xing College	CA	\$339,136	Ceo	\$43,000	\$40,690	2025
Adopt The Arts Foundation	CA	\$337,393	Co-exe Director	\$84,000	\$81,590	2024
Sacred Dance Foundation	CA	\$507,567	President	\$27,176	\$26,396	2024
Aguilas	CA	\$333,217	Executive Di	\$41,845	\$40,644	2024
The Leela Institute	CA	\$331,609	Ceo	\$85,750	\$83,290	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 49 organizations. Compensation range \$1,645–\$106,625; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$420,830); for reference, expenses \$707,664 and assets \$1,522,753. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Adam Machado, reported title "*Executive Dir.*", benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	63 rd
Total compensation (D + F), as reported (no adjustments)	63 rd
Reportable pay only (column D), adjusted	63 rd
All sources (D + E + F), adjusted	63 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 (Adam Machado) 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 49 similarly situated organizations (Same NTEE sector (A20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$60,451 is reasonable (approximately the 63rd 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.