

San Joaquin Junior Golf Foundation

Executive Director / CEO

EIN 680460495

CA · NTEE N6A

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Joseph T Smith, Executive Director / CEO** (\$37,500) against **every comparable organization** that fit the selection criteria — **29** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **34th** percentile of comparable organizations within the typical range

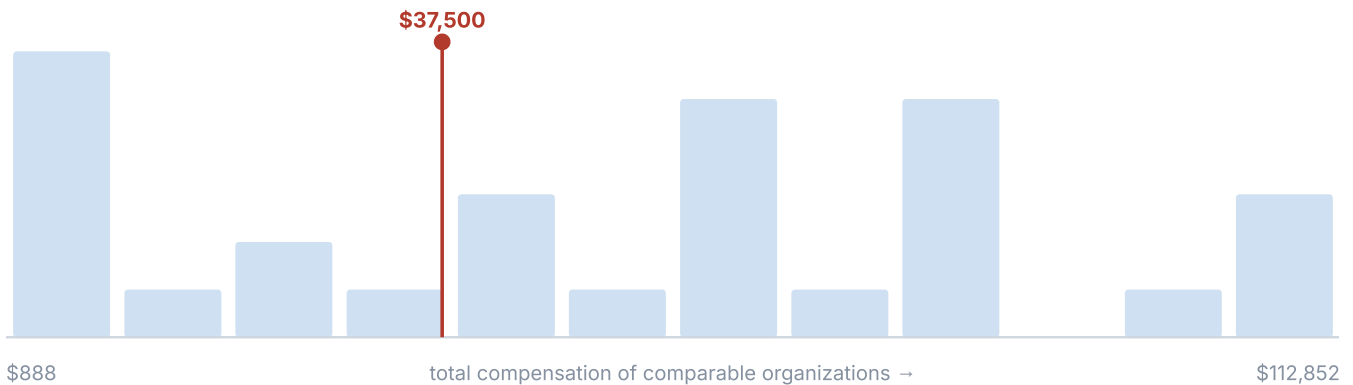
Benchmarked executive: Joseph T Smith — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (N6A).
BUDGET	Total revenue between \$184,047 and \$412,047 — 0.67x to 1.50x the subject's \$274,698 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (N6A), nationwide + budget 0.67–1.5x revenue.

29 organizations qualified on sector, size, and geography → **29** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,864	\$19,996	\$57,643	\$78,460	\$101,136	\$37,500
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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
Usa Golf Federation Inc	FL	\$275,000	Executive Director	\$40,083	\$43,607	2023
Youth Golf Of Howard County Inc	MD	\$272,092	Executive Director	\$4,000	\$4,206	2024
Bluegrass Golf Foundation Inc	KY	\$268,992	Executive Director	\$55,849	\$69,487	2023
Haskins Foundation Inc	GA	\$261,222	Executive Director	\$96,245	\$108,855	2024
Indian River Golf Foundation Inc	FL	\$259,120	President	\$46,000	\$48,608	2024
Scott Robertson Memorial Junior Golf	VA	\$256,195	Executive Director	\$70,168	\$78,460	2023
Kids Golf Foundation Of Illinois	IL	\$296,524	Fund Manager	\$73,658	\$83,861	2023
The Touchstone Golf Foundation	CA	\$297,465	Treasurer/executive Direct	\$20,587	\$19,996	2024
East Bay Golf Foundation	CA	\$298,522	Executive Director	\$64,899	\$64,899	2023
William Flynn Foundation	PA	\$248,820	President	\$37,680	\$42,267	2024
Operation Game On	CA	\$318,804	President & Ceo	\$82,800	\$80,424	2024
Sweetwater Country Club Inc	ND	\$230,540	President	\$7,620	\$9,406	2024
The First Tee Of Benton Harbor Inc	MI	\$324,207	Executive Director	\$97,200	\$112,852	2024
North East Florida Senior Golf Association Inc	FL	\$222,750	President	\$840	\$888	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Mississippi Seniors Golf Association	LA	\$220,785	President	\$800	\$991	2024
Monterey Peninsula Junior Golf	CA	\$220,634	Executive Director	\$17,395	\$16,896	2024
A Better Shot Foundation Inc	FL	\$338,260	Secretary	\$5,000	\$5,440	2023
Michigan Seniors Golf Association	MI	\$210,377	Executive Director	\$52,500	\$60,955	2024
Caddies For Kids	TX	\$209,160	President	\$51,240	\$57,655	2024
Aspen Junior Golf Foundation Inc	CO	\$202,585	Executive Dir	\$53,442	\$57,643	2024
Aiken Junior Golf Foundation	SC	\$351,994	Exec. Director	\$65,727	\$77,130	2024
Lcc Recreation Association Inc	VA	\$193,905	General Manage	\$28,000	\$29,627	2025
The Yakima Youth Golf Organization	WA	\$372,775	Program Director	\$58,000	\$58,411	2024
North County Junior Golf Association	CA	\$376,676	President	\$42,000	\$40,795	2024
Tip Of The Mitt Junior Golf Association	MI	\$385,067	Executive Director	\$92,643	\$107,562	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	29 organizations. Compensation range \$888–\$112,852; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$274,698); for reference, expenses \$265,716 and assets \$161,067.
ROLE MATCH	Joseph T Smith, reported title "EXECUTIVE DIRECTOR", 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	34 th
Total compensation (D + F), as reported (no adjustments)	34 th
Reportable pay only (column D), adjusted	34 th
All sources (D + E + F), adjusted	34 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 (Joseph T Smith) 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 29 similarly situated organizations (Same NTEE sector (N6A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$37,500 is reasonable (approximately the 34th 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.