

Simonds Music And Technology Founda

Executive Director / CEO

EIN 770572986

CA · NTEE B112

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Kristin O'leary, Executive Director / CEO** (\$10,375) against **every comparable organization** that fit the selection criteria — **20** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 5th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Kristin O'leary — reported title "TREASURER", 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 (B112).

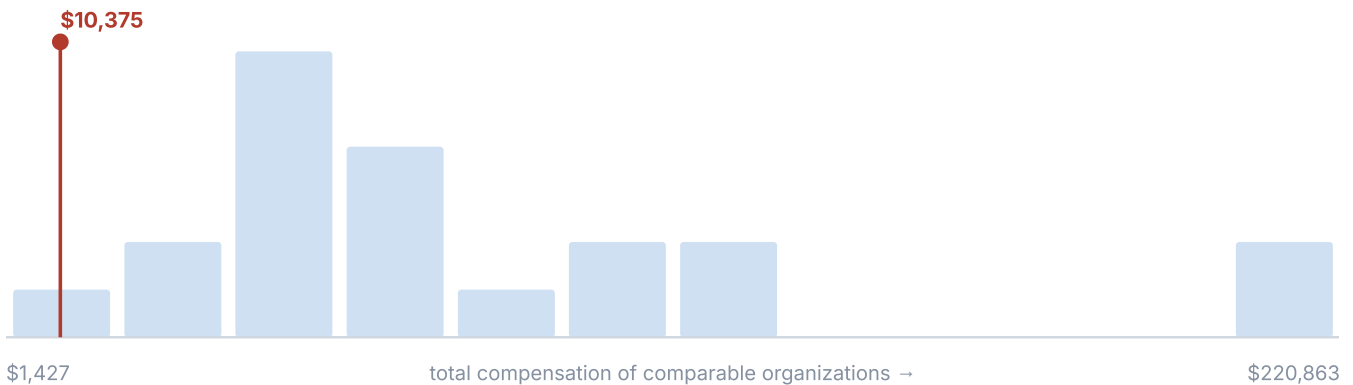
BUDGET Total revenue between \$3,706 and \$8,298 — 0.67x to 1.50x the subject's \$5,532 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (B), nationwide + budget 0.67–1.5x revenue.

20 organizations qualified on sector, size, and geography

→ **20** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$29,063

\$45,038

\$58,496

\$103,606

\$129,524

\$10,375



● 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
Ever Scouts Education Foundation	DE	\$5,539	Executive Di	\$50,000	\$59,916	2023
Ib Fund Us Inc	DC	\$5,800	Board Member	\$24,400	\$26,204	2023
Frankie Casseb Youth Literacy Club	TX	\$5,235	Director	\$24,000	\$29,381	2023
Blue Line Foundation	TX	\$6,000	Officer	\$48,000	\$57,076	2024
String Theory Corporation	PA	\$6,220	Ceo	\$44,482	\$54,288	2023
Whitworth Foundation	WA	\$6,377	University President	\$43,858	\$46,676	2024
The Corporation For Penn State	PA	\$6,380	President	\$56,351	\$66,800	2024
Graduate Center Foundation Housing	NY	\$6,406	Secretary	\$50,703	\$56,072	2023
The Webb Schools Real Estate Fund	CA	\$4,514	Trustee	\$201,754	\$213,209	2023
Little Lambs Children's Center	OH	\$4,408	Administrator	\$84,000	\$103,033	2025
Regional Division Inc	WI	\$4,336	President/ceo	\$172,803	\$220,863	2023
liao Educational Foundation	VA	\$4,179	Ceo	\$58,522	\$67,169	2024
Sage Future Inc	DE	\$3,975	Acting Director	\$87,895	\$105,326	2023
Midtown Youth Academy	DC	\$3,937	President/executive Direct	\$43,900	\$45,794	2024
Academy Global Learning	TX	\$3,869	Trustee	\$1,200	\$1,427	2024
Kipp Metro Atlanta Opportunity Fund Inc	GA	\$3,860	Ceo	\$33,706	\$41,477	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Knowledge Standards Foundation	OH	\$3,775	President	\$86,283	\$111,842	2023
South Carolina Cattlemens Foundation Inc	SC	\$7,859	Exec Director	\$33,500	\$42,771	2023
International Cultural Exchange Inc	AR	\$8,000	Chairman Of The Board	\$89,977	\$120,226	2024
Pitzer College Costa Rica	CA	\$8,145	President	\$88,447	\$90,787	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 2025 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 20 organizations. Compensation range \$1,427–\$220,863; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$5,532); for reference, expenses \$90,766 and assets \$139,397. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Kristin O'leary, reported title "*TREASURER*", 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 11 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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	5 th
Total compensation (D + F), as reported (no adjustments)	5 th
Reportable pay only (column D), adjusted	70 th
All sources (D + E + F), adjusted	5 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 (Kristin O'leary) 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 20 similarly situated organizations (Same NTEE major group (B), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$10,375 is reasonable (approximately the 5th 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.