

# Franklin Kids

Executive Director / CEO

This analysis benchmarks the total compensation of **Sandra Picazo, Executive Director / CEO** (\$40,500) 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 **35<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Sandra Picazo — reported title “President”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (O50).

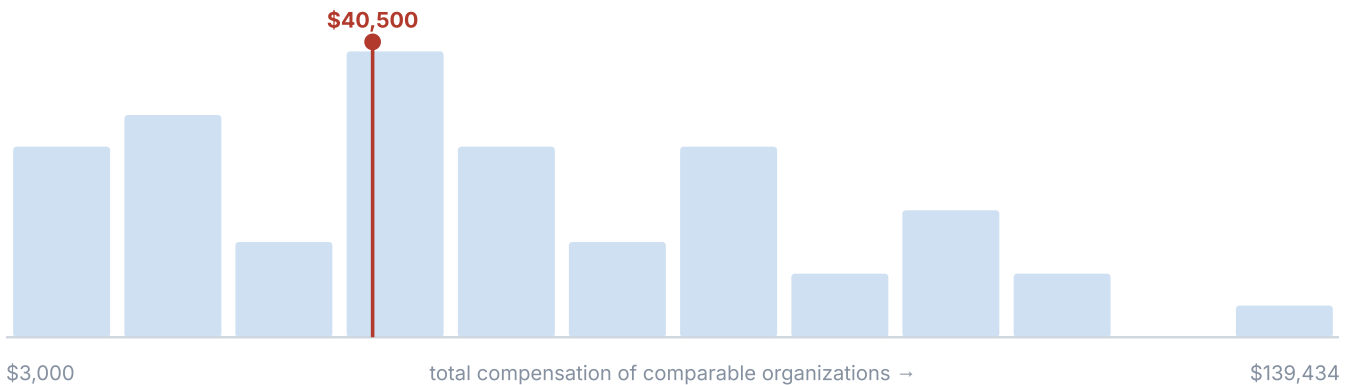
**BUDGET** Total revenue between \$138,289 and \$309,603 — 0.67x to 1.50x the subject's \$206,402 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (O50) + 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



\$12,269	\$25,000	\$48,080	\$73,983	\$98,738	\$40,500
----------	----------	----------	----------	----------	----------



## ■ 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
<a href="#">10-10 Academy</a>	CA	\$207,742	Secretary	\$53,403	<b>\$50,534</b>	2025
<a href="#">Dream Weavers Helping Dreams Become Reality</a>	CA	\$204,500	President	\$90,800	<b>\$88,195</b>	2024
<a href="#">Servicing Every Soul</a>	CA	\$204,289	Board Member/executive Director	\$15,600	<b>\$15,152</b>	2024
<a href="#">Black Surf Santa Cruz Inc</a>	CA	\$202,836	President	\$85,067	<b>\$85,067</b>	2023
<a href="#">Helping Our People Eat</a>	CA	\$210,750	Ceo	\$18,626	<b>\$18,092</b>	2024
<a href="#">805 Mustangs Llc</a>	CA	\$211,639	President	\$72,000	<b>\$69,934</b>	2024
<a href="#">Elevate Your G A M E</a>	CA	\$200,362	Exec Director/secretary	\$67,127	<b>\$65,201</b>	2024
<a href="#">Sasc</a>	CA	\$213,204	Secretary	\$6,575	<b>\$6,386</b>	2024
<a href="#">Student Runners Of Orange County Inc</a>	CA	\$216,431	Executive Dir.	\$50,000	<b>\$47,314</b>	2025
<a href="#">Mountains 2 Sea</a>	CA	\$219,066	Executive Director And Field Instructor	\$78,747	<b>\$74,516</b>	2025
<a href="#">Sunbeam Kids International</a>	CA	\$220,055	Secretary	\$12,000	<b>\$12,492</b>	2022
<a href="#">Academy Project</a>	CA	\$221,677	Exeuctive Director/president	\$24,709	<b>\$24,000</b>	2024
<a href="#">Restorative Resources</a>	CA	\$222,393	Executive Dir.	\$46,600	<b>\$45,263</b>	2024
<a href="#">Mission Youth Soccer League</a>	CA	\$190,340	League Director	\$73,983	<b>\$73,983</b>	2023
<a href="#">Girls On The Run Riverside</a>	CA	\$224,544	Executive Director	\$65,068	<b>\$61,572</b>	2025
<a href="#">Latinx In Gaming Nfp</a>	CA	\$182,491	President	\$10,459	<b>\$10,459</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Joyful Child Foundation-in Memory Of Samantha Runion</a>	CA	\$231,819	Executive Director	\$47,640	<b>\$47,640</b>	2023
<a href="#">Baseball For All Inc</a>	CA	\$174,850	President	\$80,000	<b>\$77,705</b>	2024
<a href="#">Activediscovery Club</a>	CA	\$174,549	Executive Director	\$60,000	<b>\$58,279</b>	2024
<a href="#">Accelerate Education Group</a>	CA	\$239,395	President	\$27,600	<b>\$26,808</b>	2024
<a href="#">Sebastopol Sea Serpents</a>	CA	\$240,202	Head Coach	\$143,552	<b>\$139,434</b>	2024
<a href="#">Go For Yours Foundation</a>	CA	\$171,060	President & Ceo	\$30,000	<b>\$30,000</b>	2023
<a href="#">Nature Rangers Wilderness Programs</a>	CA	\$243,102	Executive Director	\$46,489	<b>\$45,155</b>	2024
<a href="#">City Hearts Kids Say Yes To The</a>	CA	\$243,926	Executive Di	\$101,250	<b>\$98,345</b>	2024
<a href="#">Student Movement Of Justice And Opportunity</a>	CA	\$246,623	Executive Director	\$38,400	<b>\$37,298</b>	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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 49 organizations. Compensation range \$3,000–\$139,434; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$206,402); for reference, expenses \$217,889 and assets \$43,529.

**ROLE MATCH** Sandra Picazo, reported title *"President"*, 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	35 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	35 <sup>th</sup>
Reportable pay only (column D), adjusted	35 <sup>th</sup>
All sources (D + E + F), adjusted	35 <sup>th</sup>

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 (Sandra Picazo) 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 (O50) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,500 is reasonable (approximately the 35<sup>th</sup> 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.