

La Raza Historical Society Of Santa Clara Valley

Executive Director / CEO

EIN 813429366
 CA · NTEE A20
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Manolo Manuel Callahan, Executive Director / CEO** (\$12,000) against **every comparable organization** that fit the selection criteria — **53** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 9th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Manolo Manuel Callahan — reported title “Director”, 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 (A20).

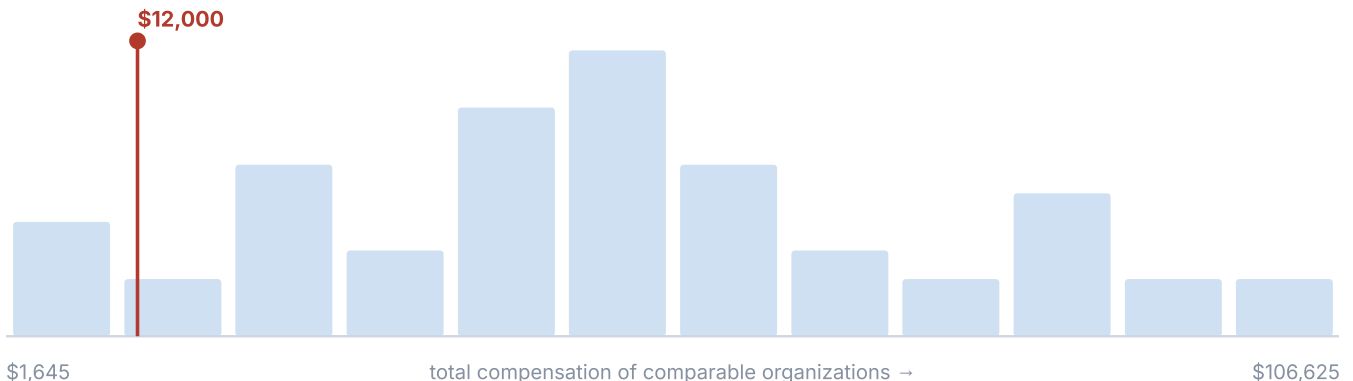
BUDGET Total revenue between \$218,368 and \$488,884 — 0.67x to 1.50x the subject's \$325,923 (the band tightens as size grows).

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

53 organizations qualified on sector, size, and geography

→ **53** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,599 10TH	\$34,500 25TH	\$47,314 MEDIAN	\$62,972 75TH	\$83,191 90TH	\$12,000 THIS ORG · 9TH
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\$12,000



■ 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
4c Lab	CA	\$331,133	Executive Artistic Director	\$65,611	\$65,611	2023
Tonatiuh-danzantes Del Quinto Sol	CA	\$320,656	Artistic Director	\$20,874	\$20,874	2023
Opening Night Theater Inc	CA	\$331,424	Director	\$54,000	\$52,451	2024
The Leela Institute	CA	\$331,609	Ceo	\$85,750	\$83,290	2024
Aguilas	CA	\$333,217	Executive Di	\$41,845	\$40,644	2024
Adopt The Arts Foundation	CA	\$337,393	Co-exe Director	\$84,000	\$81,590	2024
Fu Xing College	CA	\$339,136	Ceo	\$43,000	\$40,690	2025
Huma House Inc	CA	\$312,288	President	\$92,400	\$87,436	2025
Castroville Artichoke Festival Inc	CA	\$341,383	Executive Di	\$42,405	\$41,188	2024
First Night Monterey	CA	\$309,305	Executive Di	\$40,919	\$39,745	2024
In A Perfect World	CA	\$347,735	Founder/pres	\$96,320	\$93,557	2024
Do It For The Love	CA	\$348,176	Executive Director	\$109,774	\$106,625	2024
Wide Open Walls	CA	\$352,334	President	\$72,000	\$72,000	2023
Herencia Mariachi Academy	CA	\$355,883	Instructor	\$80,458	\$78,150	2024
The Summer Solstice Celebration Inc	CA	\$358,935	Executive Dir.	\$60,000	\$58,279	2024
Studio Ace	CA	\$289,356	Director	\$50,000	\$50,000	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Brazilian Cultural Arts Center Of Santa Barbara	CA	\$288,472	Presidentceo	\$34,500	\$34,500	2023
Mccoy Rigby Arts Inc	CA	\$286,386	President	\$14,280	\$14,280	2023
We Players	CA	\$368,436	Artistic Director	\$55,000	\$53,422	2024
Diaspora Arts Connection Inc	CA	\$368,688	Executive Dir.	\$6,310	\$6,129	2024
Danzantes Unidos De California	CA	\$369,632	Executive Director	\$50,000	\$47,314	2025
Santa Barbara Arts Collaborative Inc	CA	\$375,574	Executive Dir.	\$92,700	\$90,040	2024
The Wonderseed Foundation	CA	\$379,075	Executive Direc	\$59,725	\$59,725	2023
Museum Of Contemporary Art Santa Barbara	CA	\$267,953	Executive Director	\$48,038	\$46,660	2024
Dulce Upfront Labs	CA	\$265,904	Co-director	\$44,316	\$43,045	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	53 organizations. Compensation range \$1,645–\$106,625; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$325,923); for reference, expenses \$301,285 and assets \$75,708.
ROLE MATCH	Manolo Manuel Callahan, reported title <i>"Director"</i> , 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.

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	9 th
Total compensation (D + F), as reported (no adjustments)	9 th
Reportable pay only (column D), adjusted	9 th
All sources (D + E + F), adjusted	9 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 (Manolo Manuel Callahan) 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 53 similarly situated organizations (Same NTEE sector (A20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,000 is reasonable (approximately the 9th 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.