

# Community Arts & Empowerment

Executive Director / CEO

EIN 834528109  
 CA · NTEE A20  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Kathleen Crocetti, Executive Director / CEO** (\$48,400) against **every comparable organization** that fit the selection criteria — **44** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **64<sup>th</sup>** percentile of comparable organizations within the typical range

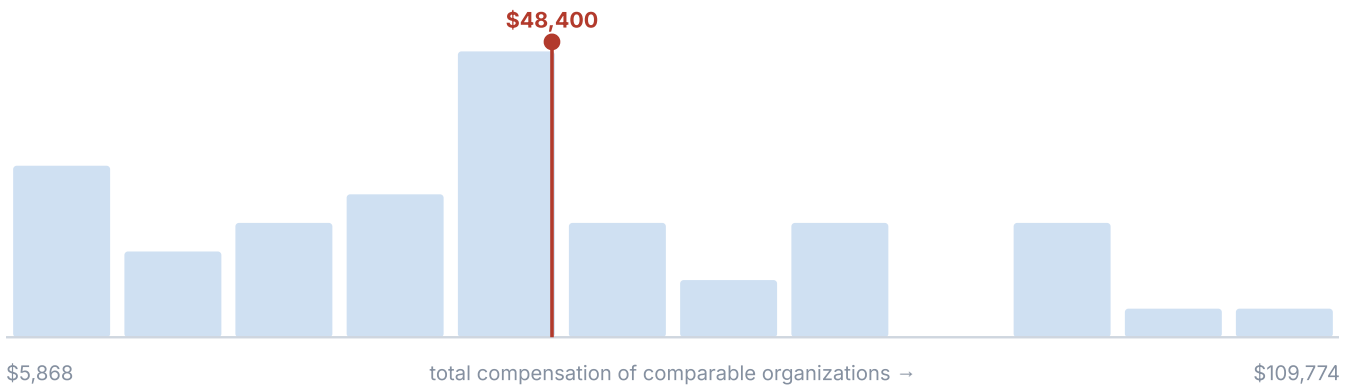
**Benchmarked executive:** Kathleen Crocetti — reported title “CEO”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A20).
BUDGET	Total revenue between \$158,502 and \$354,856 — 0.67x to 1.50x the subject's \$236,571 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A20) + CA + budget 0.67–1.5x revenue.

**44** organizations qualified on sector, size, and geography → **44** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,972	\$27,082	\$43,361	\$61,418	\$84,869	\$48,400
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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
<a href="#">Art &amp; Soul Oakland</a>	CA	\$235,700	President, Ceo	\$26,000	<b>\$26,768</b>	2023
<a href="#">Carolyn Glasoe Bailey Foundation Inc</a>	CA	\$235,050	Executive Director	\$82,796	<b>\$85,242</b>	2023
<a href="#">Mannakin Theater And Dance</a>	CA	\$234,670	Ceo Artistic/executive Director	\$40,000	<b>\$40,000</b>	2024
<a href="#">Allied Ceramics Art Institute</a>	CA	\$233,412	Member At Large	\$8,279	<b>\$8,524</b>	2023
<a href="#">Coronado Junior Arts League</a>	CA	\$224,657	Chair	\$40,000	<b>\$40,000</b>	2024
<a href="#">The Peoples Conservatory</a>	CA	\$224,549	Executive Director	\$43,732	<b>\$50,623</b>	2021
<a href="#">Instituto Mazatlan Bellas Artes</a>	CA	\$251,111	Secretary	\$35,664	<b>\$36,717</b>	2023
<a href="#">Angelica Center For Arts And Music</a>	CA	\$220,167	Program Directo	\$27,187	<b>\$27,187</b>	2024
<a href="#">Brasarte The Damasceno Brazilian Cultural Exchange</a>	CA	\$253,770	Executive Director	\$11,500	<b>\$11,204</b>	2025
<a href="#">Lyrical Opposition</a>	CA	\$219,086	Board Member	\$22,500	<b>\$23,165</b>	2023
<a href="#">Ecoarts Of Lake County</a>	CA	\$254,901	Executive Di	\$43,775	<b>\$45,068</b>	2023
<a href="#">Contemporary Art Group</a>	CA	\$255,236	Executive Director	\$62,500	<b>\$64,346</b>	2023
<a href="#">Genryu Arts</a>	CA	\$217,841	President	\$54,000	<b>\$55,595</b>	2023
<a href="#">Urasenke Foundation Of California</a>	CA	\$216,878	Ceo / Dir	\$69,840	<b>\$69,840</b>	2024
<a href="#">Northern California Music &amp; Art Culture Center</a>	CA	\$256,509	Executive Director	\$48,000	<b>\$48,000</b>	2024
<a href="#">Canyon Cinema Foundation</a>	CA	\$261,223	Executive Director	\$58,708	<b>\$60,442</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Pasacat Inc</a>	CA	\$264,275	Executive Director Administra	\$5,700	<b>\$5,868</b>	2023
<a href="#">Immersive Arts Alliance</a>	CA	\$264,651	Exec Directo	\$24,500	<b>\$25,224</b>	2023
<a href="#">San Francisco International Arts Festival Inc</a>	CA	\$265,801	President, Executive Director	\$70,000	<b>\$70,000</b>	2024
<a href="#">Dulce Upfront Labs</a>	CA	\$265,904	Co-director	\$44,316	<b>\$44,316</b>	2024
<a href="#">Museum Of Contemporary Art Santa Barbara</a>	CA	\$267,953	Executive Director	\$48,038	<b>\$48,038</b>	2024
<a href="#">Siskiyou County Arts Council</a>	CA	\$203,220	Executive Dir.	\$48,146	<b>\$48,146</b>	2024
<a href="#">The Wow Flower Project</a>	CA	\$202,883	Board Of Trustee	\$14,000	<b>\$14,414</b>	2023
<a href="#">The Roustabouts</a>	CA	\$202,254	Ceo	\$5,720	<b>\$5,889</b>	2023
<a href="#">Bird &amp; Beckett</a>	CA	\$188,725	Treasurer	\$27,759	<b>\$28,579</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA cost of living and 2024 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

**PEER COUNT** 44 organizations. Compensation range \$5,868–\$109,774; filing years 2021–2025.

**SIZE BASIS** Matched on total revenue (\$236,571); for reference, expenses \$334,491 and assets \$284,144. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

**ROLE MATCH** Kathleen Crocetti, reported title "CEO", 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	64 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	66 <sup>th</sup>
Reportable pay only (column D), adjusted	64 <sup>th</sup>
All sources (D + E + F), adjusted	64 <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 (Kathleen Crocetti) 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 44 similarly situated organizations (Same NTEE sector (A20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,400 is reasonable (approximately the 64<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.