

The Spanish Colonial Arts Society

Executive Director / CEO

EIN 856011544

NM · NTEE A500

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jennifer Berkley, Executive Director / CEO** (\$81,668) against **every comparable organization** that fit the selection criteria — **88** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **84th** percentile of comparable organizations within the typical range

Benchmarked executive: Jennifer Berkley — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A500).

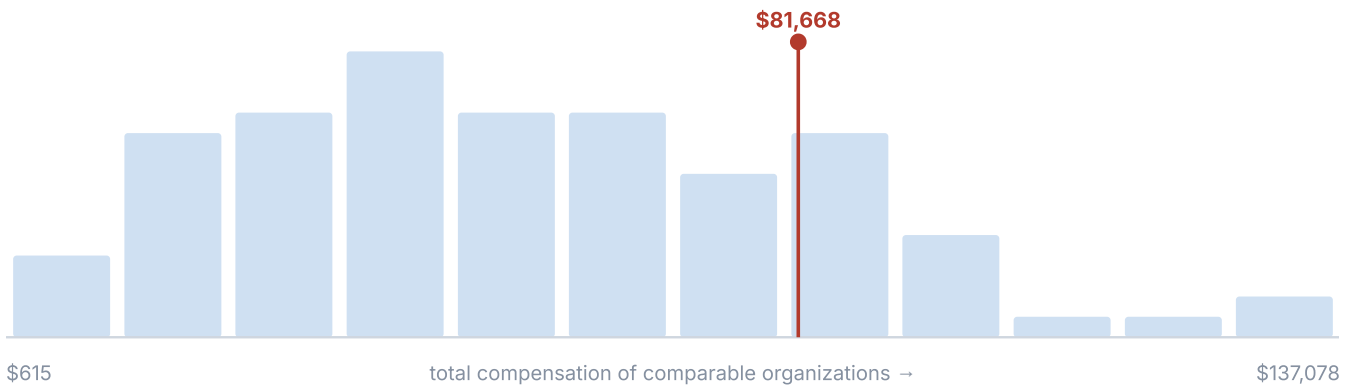
BUDGET Total revenue between \$220,476 and \$493,603 — 0.67x to 1.50x the subject's \$329,069 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A50), nationwide + budget 0.67–1.5x revenue.

88 organizations qualified on sector, size, and geography

→ **88** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,430	\$33,216	\$54,536	\$74,803	\$89,787	\$81,668
----------	----------	----------	----------	----------	----------



● 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 NM 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
Leadership Ohio	OH	\$329,681	Executive Di	\$139,128	\$137,006	2024
Rocky Mountain Quilt Museum	CO	\$327,608	Executive Director	\$71,500	\$65,626	2023
Sanibel Historical Museum &	FL	\$330,765	Executive Di	\$46,058	\$40,228	2024
Museum Of The Palestinian People	DC	\$333,859	Director	\$96,300	\$80,890	2023
Northern Rockies Heritage Center Inc	MT	\$321,457	Executive Dir.	\$62,105	\$62,243	2024
Music House Museum	MI	\$319,128	Executive Di	\$47,430	\$45,517	2024
Channel Islands Maritime Museum Inc	CA	\$318,658	Executive Dir.	\$45,471	\$37,584	2023
Kansas Sports Hall Of Fame	KS	\$317,157	Executive Di	\$17,500	\$17,578	2024
Endowment For The Mcwane Science Center	AL	\$342,081	Geo Of Mcwane Science Cent	\$16,804	\$16,879	2024
Friends Of Sequoyah	TN	\$315,037	Director	\$80,421	\$80,916	2023
Racing History Preservation Group	NH	\$314,527	Executive Di	\$90,881	\$80,326	2023
Colorado Ski Museum Inc	CO	\$313,822	Executive Dir.	\$126,460	\$116,071	2023
National Automotive And Truck Museu	IN	\$344,439	Executive Di	\$25,000	\$24,512	2024
Connecticut Womens Hall Of	CT	\$346,166	Executive Di	\$82,992	\$74,485	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
International Skiing History Association	VT	\$348,018	Executive Director	\$43,190	\$40,418	2024
Ohio Air & Space Hall Of Fame	OH	\$309,720	Exec Director	\$36,000	\$36,498	2023
Global Village Museum Of Arts & Cul	CO	\$309,564	Executive Director	\$22,890	\$20,407	2024
Museum Of Durham History	NC	\$349,691	Executive Director	\$78,859	\$75,758	2024
Texas Association Of Museums	TX	\$352,199	Executive Director	\$73,000	\$69,898	2023
Museum At Portland Head Light	ME	\$354,823	Museum Direc	\$14,324	\$13,729	2023
The Museum Of Public Relations	NJ	\$356,754	President & Ceo	\$70,833	\$60,536	2023
Dennison Railroad Depot Museum Inc	OH	\$297,390	Executive Director/secretary	\$58,321	\$57,432	2024
Anderson Abruzzo Intl Balloon Museum Fdn	NM	\$361,536	Executive Director	\$83,977	\$83,977	2024
Ecovivarium	CA	\$294,999	Employee Representative	\$18,515	\$14,865	2024
Red Wing Collectors Society Foundation	MN	\$294,173	Museum Director	\$39,851	\$37,692	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NM 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 NM 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	88 organizations. Compensation range \$615–\$137,078; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$329,069); for reference, expenses \$568,163 and assets \$3,124,711. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Jennifer Berkley, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	84 th
Total compensation (D + F), as reported (no adjustments)	78 th
Reportable pay only (column D), adjusted	85 th
All sources (D + E + F), adjusted	81 st

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 (Jennifer Berkley) 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 88 similarly situated organizations (Same NTEE sector (A50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$81,668 is reasonable (approximately the 84th 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.