

Friends Of The Sharon Art Studio

Executive Director / CEO

EIN 943143513
 CA · NTEE Z99Z
 FY ending 2024-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Nicole Guard, Executive Director / CEO** (\$89,958) against **every comparable organization** that fit the selection criteria — **45** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **69th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

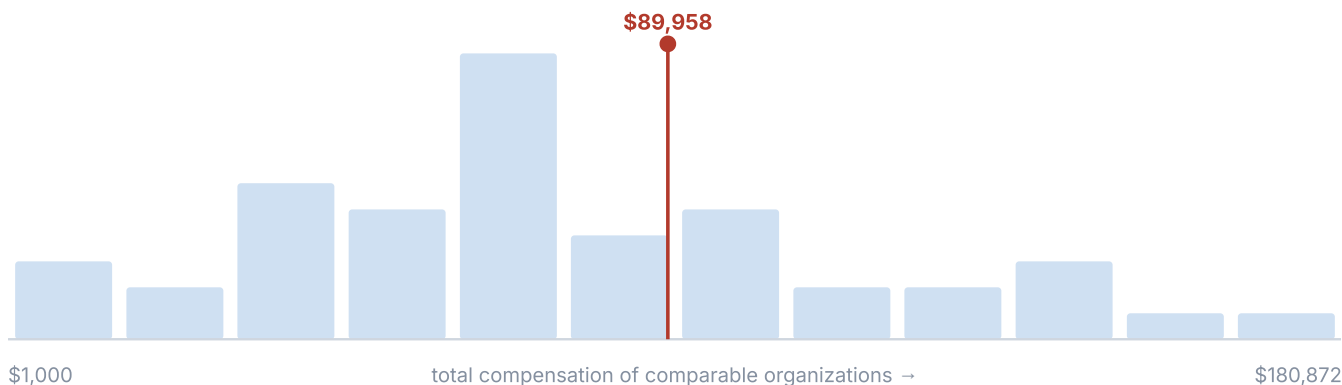
SECTOR Organizations sharing the subject's NTEE classification (Z99Z).

BUDGET Total revenue between \$307,950 and \$689,442 — 0.67x to 1.50x the subject's \$459,628 (the band tightens as size grows).

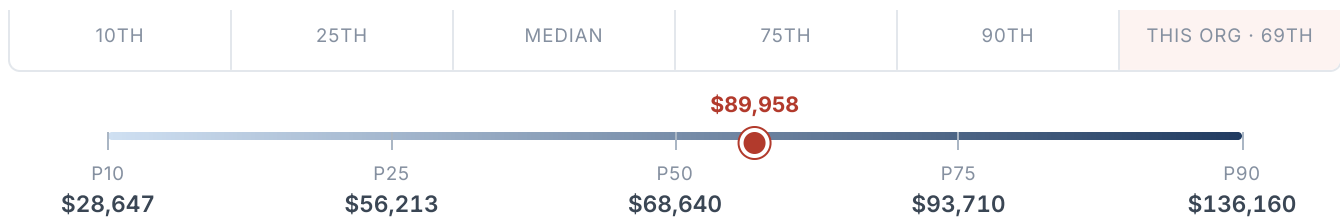
GEOGRAPHY Same NTEE sector (Z99) + CA + budget 0.67–1.5x revenue.

45 organizations qualified on sector, size, and geography → **45** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$28,647	\$56,213	\$68,640	\$93,710	\$136,160	\$89,958
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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
Bay Area Bike Project	CA	\$458,203	Board Member	\$25,250	\$25,996	2023
Seeds Of Learning	CA	\$457,240	Executive Dir.	\$94,825	\$94,825	2024
Fear For Breakfast	CA	\$466,639	Executive Director	\$67,835	\$67,835	2024
The June L Mazer Lesbian Archives	CA	\$467,980	Director	\$32,880	\$32,880	2024
Inland Valley Repertory Theatre	CA	\$446,902	Executive Director	\$33,865	\$34,865	2023
Race For The Rescues	CA	\$445,990	Founder & President	\$60,000	\$60,000	2024
Kimberly-shirk Association	CA	\$445,921	Executive Dir.	\$78,314	\$80,627	2023
Four Winds Of Indian Education Inc	CA	\$445,809	Executive Dir.	\$57,305	\$57,305	2024
Artspan	CA	\$432,105	Executive Dir.	\$149,732	\$154,155	2023
Indian Dispute Resolution Services Inc	CA	\$490,098	Executive Dir.	\$118,429	\$121,927	2023
San Francisco Interfaith Council	CA	\$498,656	Executive Direc	\$180,872	\$180,872	2024
Project Fit America	CA	\$499,390	Executive Dir.	\$14,400	\$14,400	2024
Cleansing Stream Ministries	CA	\$417,659	President	\$68,640	\$68,640	2024
Central Sierra Environmental Resource	CA	\$415,147	Ceo/pres	\$111,124	\$111,124	2024
Breast Cancer Action	CA	\$410,302	Executive Di	\$143,312	\$143,312	2024
Parkinson Association	CA	\$409,950	Executive Dir.	\$91,021	\$93,710	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Alliance For Community Development	CA	\$404,289	Executive Director (Left 7/23)	\$64,804	\$66,718	2023
Sonoma County Affordable Homes Inc	CA	\$403,168	President	\$32,623	\$32,623	2024
Inquilinos Unidos	CA	\$379,789	Executive Director	\$83,854	\$86,331	2023
San Francisco Choral Society	CA	\$379,372	Executive Dir.	\$63,082	\$63,082	2024
Mission Plaza Tenants Association	CA	\$378,751	President	\$1,000	\$1,000	2024
Healthy Vallejo Community Support Services Inc	CA	\$548,687	Executive Director	\$109,082	\$112,304	2023
Sacramento Housing Alliance	CA	\$364,510	Executive Director	\$89,550	\$89,550	2024
Care Fresno Inc	CA	\$362,423	Executive Dir.	\$62,555	\$60,943	2025
San Diego County Dental Foundation	CA	\$361,587	Executive Director	\$82,500	\$82,500	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 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.

■ Sample, role match & sensitivity

PEER COUNT 45 organizations. Compensation range \$1,000–\$180,872; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$459,628); for reference, expenses \$474,469 and assets \$240,066.

ROLE MATCH Nicole Guard, reported title "*Executive Dir.*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	4 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	69 th
Total compensation (D + F), as reported (no adjustments)	71 st
Reportable pay only (column D), adjusted	73 rd
All sources (D + E + F), adjusted	62 nd

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 (Nicole Guard) 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 45 similarly situated organizations (Same NTEE sector (Z99) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$89,958 is reasonable (approximately the 69th 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.