

La County Library Foundation

Executive Director / CEO

EIN 953766899

CA · NTEE B11

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Andrea Carroll, Executive Director / CEO** (\$162,852) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **87th** percentile of comparable organizations within the typical range

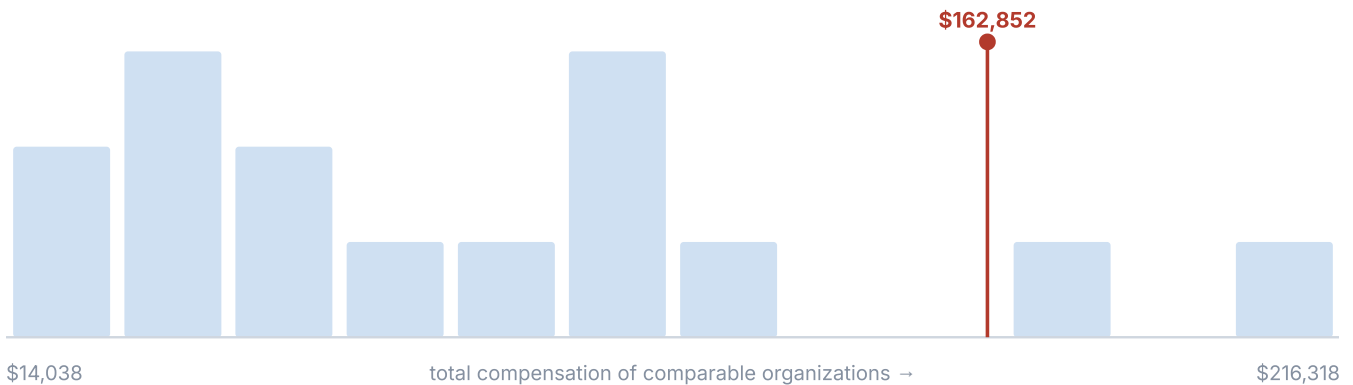
Benchmarked executive: Andrea Carroll — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B11).
BUDGET	Total revenue between \$321,338 and \$719,413 — 0.67x to 1.50x the subject's \$479,609 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B11) + CA + budget 0.67–1.5x revenue.

15 organizations qualified on sector, size, and geography → **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$25,582	\$40,293	\$75,947	\$102,904	\$151,196	\$162,852
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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
Eei Support Corporation	CA	\$480,000	Ceo (Until 5/22)	\$34,043	\$35,049	2023
Awhs Falcon Foundation	CA	\$493,259	Managing Dir.	\$13,635	\$14,038	2023
Friends Of The Santa Cruz Public	CA	\$498,125	Executive Director	\$90,000	\$92,658	2023
Lynwood Partners Educational Foundation	CA	\$498,560	Executive Director	\$168,533	\$168,533	2024
The Partners Program	CA	\$453,969	Director/head Of School	\$210,112	\$216,318	2023
The Berkeley Institute	CA	\$452,970	Executive Director, Treasu	\$125,190	\$125,190	2024
Musd Holding Corp	CA	\$452,888	President	\$19,780	\$19,270	2025
California Workforce Association	CA	\$545,328	Executive Dir.	\$97,618	\$100,501	2023
Friends Of The Truckee Library Inc	CA	\$546,464	—	\$97,916	\$100,808	2023
Charter Facilities Support Corp	CA	\$353,153	Ceo	\$36,704	\$37,788	2023
El Sol Academy Foundation	CA	\$345,291	Exec. Dir. Of El Sol Academy	\$48,053	\$49,472	2023
Whitecaps Baseball Academy	CA	\$333,957	President	\$42,797	\$42,797	2024
K-love & Air1 Foundation	CA	\$328,960	Ceo/director (Ended 5/15/24)	\$48,455	\$48,455	2024
Riverside County Office Of	CA	\$324,521	Director	\$75,947	\$75,947	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Nus America Inc	CA	\$664,303	Secretary	\$105,000	\$105,000	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	15 organizations. Compensation range \$14,038–\$216,318; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$479,609); for reference, expenses \$444,801 and assets \$476,104.
ROLE MATCH	Andrea Carroll, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	87 th
Total compensation (D + F), as reported (no adjustments)	87 th
Reportable pay only (column D), adjusted	93 rd
All sources (D + E + F), adjusted	40 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 (Andrea Carroll) 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 15 similarly situated organizations (Same NTEE sector (B11) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$162,852 is reasonable (approximately the 87th 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.