

Palmdale Community Foundation

Executive Director / CEO

EIN 954669404

CA · NTEE A57J

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Keri Smith, Executive Director / CEO** (\$59,178) against **every comparable organization** that fit the selection criteria — **1030** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **75th** percentile of comparable organizations within the typical range

Benchmarked executive: Keri Smith — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A57J).
BUDGET	Total revenue between \$95,905 and \$214,714 — 0.67x to 1.50x the subject's \$143,143 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

1,030 organizations qualified on sector, size, and geography → **1,030** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,820	\$17,204	\$36,555	\$58,732	\$76,827	\$59,178
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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
Alleghany Highlands	VA	\$143,122	Executive Di	\$36,790	\$39,958	2024
Krewe Of Seaman Inc	LA	\$143,094	President	\$73,500	\$91,038	2024
Thin Air Community Radio	WA	\$142,997	President	\$68,177	\$68,660	2024
Betti Ono Foundation	CA	\$143,415	Ceo/presiden	\$193,948	\$193,948	2023
Brown County Historical Society	WI	\$143,537	Executive Director	\$61,500	\$72,248	2024
Ct Vivian Foundation Inc	GA	\$143,562	Executive Di	\$42,000	\$46,278	2025
Name Publications Inc	FL	\$143,624	President	\$6,000	\$6,340	2024
Susan Kathleen Black Foundation Inc	TX	\$142,600	Exec Director	\$29,333	\$33,980	2023
Sanford-springvale Historical Society	ME	\$142,583	Executive Director	\$29,175	\$32,015	2025
Chicago Film Society	IL	\$143,760	Executive Director	\$12,999	\$14,375	2024
The Ballard House Project Inc	AL	\$142,515	Executive Director	\$18,000	\$22,520	2023
Great River Taoist Center Inc	VA	\$142,450	Director	\$36,000	\$39,099	2024
Heritage Museum Of Montgomery County	TX	\$142,402	Executive Director	\$20,946	\$23,568	2024
City Of Bridges Foundation	PA	\$143,919	Director	\$61,235	\$68,689	2024
Dane Arts Mural Arts Inc	WI	\$143,946	Executive Director	\$61,526	\$74,413	2023
Michigan Fiber Festival Inc	MI	\$142,147	Festival Coordinator	\$17,779	\$20,642	2024
Collaborative Institute Of Cultural Arts	IL	\$144,152	Director	\$9,520	\$10,839	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Long Island Coalition For Fair Broadcasting	NY	\$144,168	Executive Director	\$67,123	\$66,469	2025
Theater Resources Unlimited Inc	NY	\$144,204	Executive Direc, President	\$24,150	\$25,272	2023
Film Festival Alliance	DC	\$141,976	Executive Di	\$54,000	\$54,877	2023
Creative Alliance Manitou Springs	CO	\$144,375	Vice Chair	\$2,800	\$3,109	2023
Third Coast International Audio Festival	IL	\$141,853	Frmr Co-direct.	\$76,224	\$84,293	2024
Polish Center Of Discovery And Learning	MA	\$144,437	Director	\$6,000	\$6,065	2024
Opera Cultura	CA	\$141,727	President	\$52,000	\$50,508	2024
Island Community House Inc	VA	\$144,658	Executive Director	\$65,960	\$73,755	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 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	1030 organizations. Compensation range \$291–\$322,321; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$143,143); for reference, expenses \$162,798 and assets \$240,159.
ROLE MATCH	Keri Smith, reported title " <i>PRESIDENT</i> "; benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	44 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 15 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	75 th
Total compensation (D + F), as reported (no adjustments)	81 st
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	99 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 (Keri Smith) 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 1030 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$59,178 is reasonable (approximately the 75th 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.