

# Lifeguard

Executive Director / CEO

EIN 205158362  
 CO · NTEE E40  
 FY ending 2024-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Martha Sandner, Executive Director / CEO** (\$36,632) against **every comparable organization** that fit the selection criteria — **268** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52<sup>nd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Martha Sandner — 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 (E40).
BUDGET	Total revenue between \$68,920 and \$154,299 — 0.67x to 1.50x the subject's \$102,866 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (E), nationwide + budget 0.67–1.5x revenue.

**268** organizations qualified on sector, size, and geography → **268** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$6,726	\$18,015	\$36,071	\$62,270	\$102,927	<b>\$36,632</b>
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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 CO 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="#">Idaho Alliance Of Leaders In Nursinginc</a>	ID	\$102,855	Executive Dir.	\$14,375	<b>\$15,948</b>	2024
<a href="#">Nmc Services Inc</a>	TN	\$102,968	Chief Wind-down Officer	\$12,638	<b>\$13,854</b>	2024
<a href="#">Mt Hope Ems Inc</a>	KS	\$103,327	Service Dire	\$1,200	<b>\$1,391</b>	2023
<a href="#">Chc Holdings Inc</a>	MA	\$102,000	Chief Executive Officer	\$36,474	<b>\$34,182</b>	2024
<a href="#">Beth Israel Deaconess Department Of</a>	MA	\$103,817	Director (Ex-officio) (Hmfp Ceo)	\$109,829	<b>\$102,927</b>	2024
<a href="#">Shands Jacksonville Properties Inc</a>	FL	\$101,539	Chairman / Ceo Of Sjmc	\$19,903	<b>\$20,075</b>	2023
<a href="#">Upmc Northwest Auxillary</a>	PA	\$101,445	Board Member	\$12,346	<b>\$12,840</b>	2024
<a href="#">Pittsburgh Emergency Medicine Foundation</a>	PA	\$101,342	Executive Director	\$26,208	<b>\$28,061</b>	2023
<a href="#">International Federation Of Musculoskeletal Research Societies</a>	DC	\$101,324	Ceo	\$105,767	<b>\$96,794</b>	2024
<a href="#">Beth Israel Deaconess Department Of</a>	MA	\$100,841	Director (Ex-officio) (Hmfp Ceo)	\$109,829	<b>\$102,927</b>	2024
<a href="#">Doctors Hospital</a>	OH	\$100,765	President/secretary	\$71,646	<b>\$81,476</b>	2023
<a href="#">Southeast Holdings Inc</a>	AZ	\$105,000	Ceo	\$57,526	<b>\$57,697</b>	2024
<a href="#">Panhandle Breast Health</a>	TX	\$105,376	Executive Di	\$57,792	<b>\$60,289</b>	2024
<a href="#">Power To Save A Life Inc</a>	MN	\$105,552	President	\$46,252	<b>\$47,662</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Legacy Home And Respite Care Foundation Inc</a>	WI	\$105,680	Executive Director	\$26,323	<b>\$29,517</b>	2023
<a href="#">Mothers Hope Foundation</a>	PA	\$100,048	Executive Dir.	\$7,525	<b>\$7,826</b>	2024
<a href="#">Orchard Hospital Foundation</a>	CA	\$99,952	Hospital Ceo (Thru Aug 2024)	\$22,837	<b>\$20,565</b>	2024
<a href="#">Rushford Foundation Inc</a>	CT	\$106,059	Director	\$64,726	<b>\$63,290</b>	2024
<a href="#">Brain Injury Association Of Illinois</a>	IL	\$99,647	Executive Director	\$58,300	<b>\$59,774</b>	2024
<a href="#">Promedica Monroe Cardiology</a>	OH	\$106,175	Trustee/ceo	\$14,012	<b>\$15,477</b>	2024
<a href="#">Chime Education Foundation</a>	MI	\$106,226	President & Ceo	\$94,461	<b>\$101,681</b>	2024
<a href="#">Faith In Action Nfp</a>	IL	\$98,895	Executive Director	\$45,000	<b>\$46,138</b>	2024
<a href="#">John P Murray Community Care Clinic Inc</a>	NC	\$107,048	Executive Director	\$159,302	<b>\$171,660</b>	2024
<a href="#">Minnesota Alliance For Patient Safety</a>	MN	\$98,529	Executive Director	\$58,500	<b>\$60,284</b>	2024
<a href="#">Community Health Foundation Of Kay County Inc</a>	OK	\$98,196	Executive Director	\$37,533	<b>\$43,101</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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	268 organizations. Compensation range \$466–\$1,750,388; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$102,866); for reference, expenses \$136,809 and assets \$363,201.
ROLE MATCH	Martha Sandner, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	117 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	16 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	52 <sup>nd</sup>
Total compensation (D + F), as reported (no adjustments)	53 <sup>rd</sup>
Reportable pay only (column D), adjusted	74 <sup>th</sup>
All sources (D + E + F), adjusted	31 <sup>st</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 (Martha Sandner) 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 268 similarly situated organizations (Same NTEE major group (E), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,632 is reasonable (approximately the 52<sup>nd</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.