

# Four Hundred Beacon Corporation

Executive Director / CEO

EIN 208069837

MA · NTEE A115

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Sandra J Houston, Executive Director / CEO** (\$13,288) against **every comparable organization** that fit the selection criteria — **27** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **26<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Sandra J Houston — reported title “PRES. & 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 (A115).

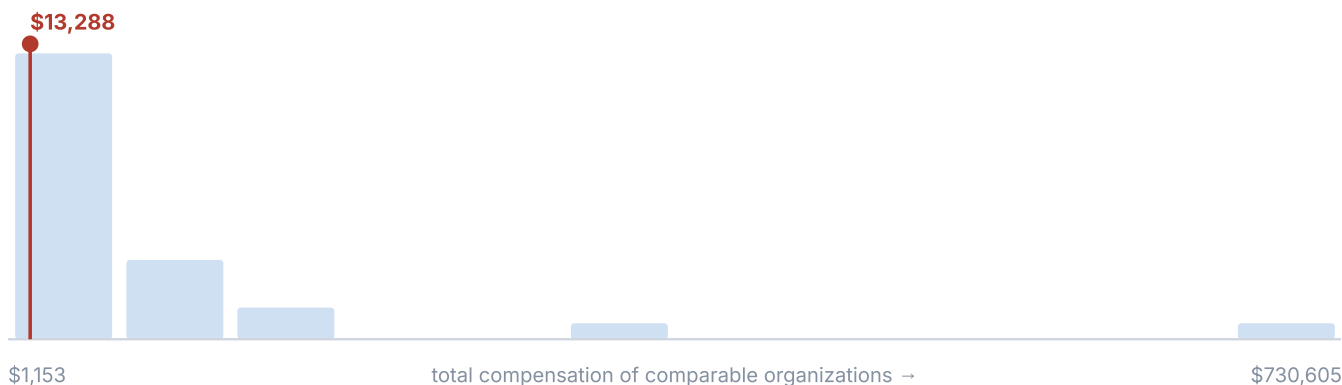
**BUDGET** Total revenue between \$0 and \$0 — 0.00x to 0.00x the subject's \$0 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (A), nationwide + budget 0.67–1.5x revenue.

**27** organizations qualified on sector, size, and geography

→ **27** within the band from the benchmarked peer set.

## Distribution of comparable compensation



\$7,411	\$16,512	\$35,931	\$64,472	\$128,866	\$13,288
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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 MA 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="#">Booth Art Fund Inc</a>	GA	\$0	Director & Secretary	\$18,895	<b>\$21,142</b>	2024
<a href="#">Smu Corp</a>	TX	\$0	President	\$55,993	<b>\$62,330</b>	2024
<a href="#">Olney Theatre Center For The Arts Inc</a>	MD	\$0	Executive Director	\$12,410	<b>\$12,911</b>	2024
<a href="#">Austin Children's Museum Holdings Inc</a>	TX	\$0	President & Treasurer	\$7,080	<b>\$7,881</b>	2024
<a href="#">The Harold E Lemay Museum</a>	WA	\$0	Vice Chair & Ceo,aat	\$26,972	<b>\$26,873</b>	2024
<a href="#">Hollywood Arts Building Qalicb</a>	NY	\$0	President	\$91,971	<b>\$92,484</b>	2024
<a href="#">The Witte Title Holding Company</a>	TX	\$0	President	\$42,276	<b>\$47,060</b>	2024
<a href="#">The Endowment For The Museum Of Fine</a>	TX	\$0	Director	\$314,496	<b>\$341,063</b>	2025
<a href="#">The Stanford White Casino Theatre</a>	RI	\$0	President	\$39,163	<b>\$41,789</b>	2024
<a href="#">The Murray Arts Center Foundation Inc</a>	GA	\$0	Head Of School	\$45,634	<b>\$49,745</b>	2025
<a href="#">Harvest Time Ministries Usa</a>	CA	\$0	Director	\$69,700	<b>\$66,976</b>	2024
<a href="#">Native Sisters Circle Inc</a>	CA	\$0	Ceo	\$1,200	<b>\$1,153</b>	2024
<a href="#">Center Park Productions</a>	MI	\$0	President (Feb 25 - Jun 25)	\$31,282	<b>\$35,931</b>	2024
<a href="#">Oromo Cultural Center</a>	WA	\$0	Director	\$24,000	<b>\$23,912</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Nynj Super Bowl Host Company Inc</a>	NJ	\$0	Executive Director/secretary	\$30,000	<b>\$29,807</b>	2024
<a href="#">Drilling Company Theatrical Productions Inc</a>	NY	\$0	Producingartistic Director	\$20,000	<b>\$20,112</b>	2024
<a href="#">The Holy Land Experience Ministries</a>	TX	\$0	Executive Pr	\$10,500	<b>\$11,688</b>	2024
<a href="#">Connecticut Public Broadcasting Real</a>	CT	\$0	President	\$33,775	<b>\$36,282</b>	2023
<a href="#">World War li Campaigns Inc</a>	LA	\$0	President	\$102,148	<b>\$128,866</b>	2023
<a href="#">Institute Of Musical Art</a>	NY	\$0	Trustee	\$63,589	<b>\$65,832</b>	2023
<a href="#">Moma Auxiliaries Inc</a>	NY	\$0	President/director	\$705,709	<b>\$730,605</b>	2023
<a href="#">Irelands Great Hunger Museum Inc</a>	CT	\$0	Chairperson	\$58,752	<b>\$63,112</b>	2023
<a href="#">World War li Pavilions Inc</a>	LA	\$0	President	\$102,148	<b>\$128,866</b>	2023
<a href="#">Native Roots Global Fund</a>	CA	\$0	Officer	\$4,800	<b>\$4,749</b>	2023
<a href="#">Berkeley Traditional Music Foundation</a>	CA	\$0	Interim Managing Director	\$6,778	<b>\$6,705</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA 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 MA 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 27 organizations. Compensation range \$1,153–\$730,605; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$0); for reference, expenses \$107,699 and assets \$11,372,699. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Sandra J Houston, reported title " <i>PRES. &amp; EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	20 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	26 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	26 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	41 <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 (Sandra J Houston) 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 27 similarly situated organizations (Same NTEE major group (A), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$13,288 is reasonable (approximately the 26<sup>th</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.