

# Friends Of Bethany Hamilton Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Sarah Hill, Executive Director / CEO** (\$28,400) against **every comparable organization** that fit the selection criteria — **227** 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

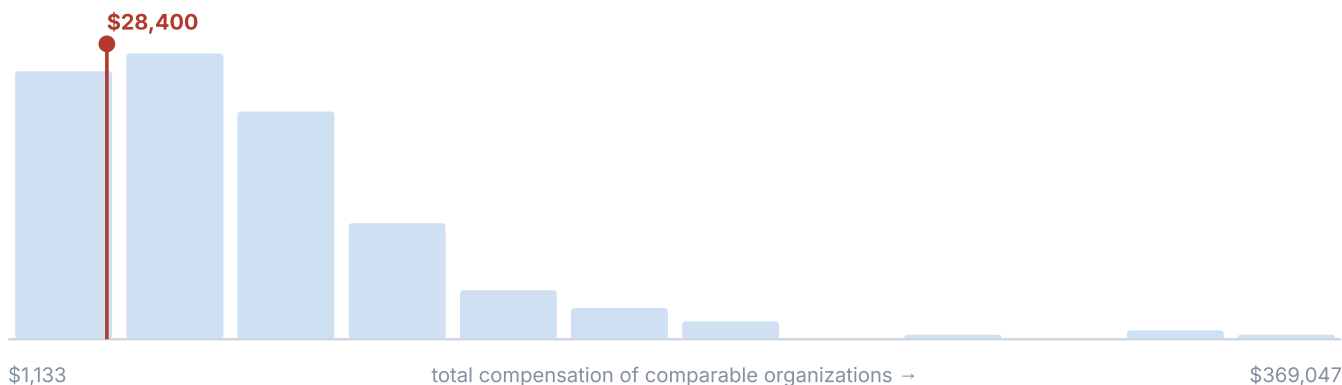
**Benchmarked executive:** Sarah Hill — reported title “EXECUTIVE D”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T30).
BUDGET	Total revenue between \$283,980 and \$635,778 — 0.67x to 1.50x the subject's \$423,852 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T30), nationwide + budget 0.67–1.5x revenue.

**227** organizations qualified on sector, size, and geography → **227** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,850	\$27,643	\$57,782	\$90,508	\$129,387	\$28,400
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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 HI 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="#">Farmers Electric Charitable Foundation</a>	TX	\$419,884	Executive Director	\$180,924	<b>\$202,143</b>	2023
<a href="#">Resilient Virginia</a>	VA	\$428,193	Executive Director	\$69,992	<b>\$71,428</b>	2025
<a href="#">Interserv Foundation</a>	MO	\$418,738	Executive Director	\$11,200	<b>\$12,870</b>	2024
<a href="#">Shalom Mountain Inc</a>	NY	\$418,262	Executive Director	\$65,514	<b>\$64,225</b>	2024
<a href="#">Brookshire Brothers Charitable</a>	TX	\$417,884	Treasurer	\$20,236	<b>\$22,609</b>	2023
<a href="#">Houston Marathon Foundation</a>	TX	\$417,366	Executive Director	\$22,070	<b>\$23,333</b>	2025
<a href="#">The Canale Foundation Inc</a>	TN	\$430,799	President	\$50,479	<b>\$56,081</b>	2025
<a href="#">Multitude Of Mercies Foundation</a>	OR	\$416,764	President	\$85,000	<b>\$85,636</b>	2024
<a href="#">Genius Recovery Foundation Inc</a>	CA	\$431,136	Secretary	\$99,000	<b>\$92,744</b>	2024
<a href="#">Persimmon Foundation</a>	CA	\$434,038	Assistant Treasurer	\$50,736	<b>\$47,529</b>	2024
<a href="#">Mike Evans Family Foundation Inc</a>	FL	\$434,277	Executive Dir.	\$50,000	<b>\$50,959</b>	2024
<a href="#">Social Venture Partners Chicago Inc</a>	IL	\$435,188	Executive Director	\$84,351	<b>\$92,624</b>	2023
<a href="#">Woods Services Foundation</a>	PA	\$436,117	Treasurer	\$30,458	<b>\$33,926</b>	2023
<a href="#">The Loveall Foundation For Children</a>	CA	\$436,189	Director	\$13,002	<b>\$12,540</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Cise - Sgo</a>	OH	\$410,610	President	\$16,185	<b>\$18,598</b>	2024
<a href="#">Talor Gooch Foundation Inc</a>	OK	\$410,360	Director & Secr	\$72,903	<b>\$87,090</b>	2024
<a href="#">Chc Realty Inc</a>	CT	\$437,454	President/ceo	\$47,220	<b>\$49,451</b>	2023
<a href="#">Vandergrift Lacrosse Booster</a>	TX	\$409,148	Program Director	\$30,000	<b>\$31,717</b>	2025
<a href="#">Ybor City Chamber Of Commerce Inc</a>	FL	\$408,535	President Ceo	\$55,000	<b>\$54,610</b>	2025
<a href="#">Rehema Home Us Fundraising Inc</a>	NY	\$407,357	Executive Director	\$43,042	<b>\$42,196</b>	2024
<a href="#">Fresh Start For All Nations</a>	NE	\$407,228	Vice President	\$48,000	<b>\$56,009</b>	2024
<a href="#">Project Alive</a>	FL	\$407,104	President	\$88,293	<b>\$89,986</b>	2024
<a href="#">Worldbuilders Inc</a>	WI	\$404,915	Fmr Exec Dir	\$8,615	<b>\$10,049</b>	2023
<a href="#">Grapevine-colleyville Isd</a>	TX	\$442,825	Executive Dir.	\$82,500	<b>\$89,531</b>	2024
<a href="#">Houston Food Bank Endowment Inc</a>	TX	\$404,475	President & Ceo	\$76,743	<b>\$85,744</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to HI 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 HI 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 **227** organizations. Compensation range \$1,133–\$369,047; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$423,852); for reference, expenses \$468,262 and assets \$167,896.

<b>ROLE MATCH</b>	Sarah Hill, reported title " <i>EXECUTIVE D</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
<b>RELATED-ORG PAY</b>	49 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
<b>OUTLIERS</b>	8 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	38 <sup>th</sup>
All sources (D + E + F), adjusted	16 <sup>th</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 (Sarah Hill) 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 227 similarly situated organizations (Same NTEE sector (T30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$28,400 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].

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.