

Providence Heights

Executive Director / CEO

EIN 431968326
 WA · NTEE O99
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Philip Seaton, Executive Director / CEO** (\$144,498) against **every comparable organization** that fit the selection criteria — **77** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **100th** percentile of comparable organizations above the 90th percentile — board review recommended

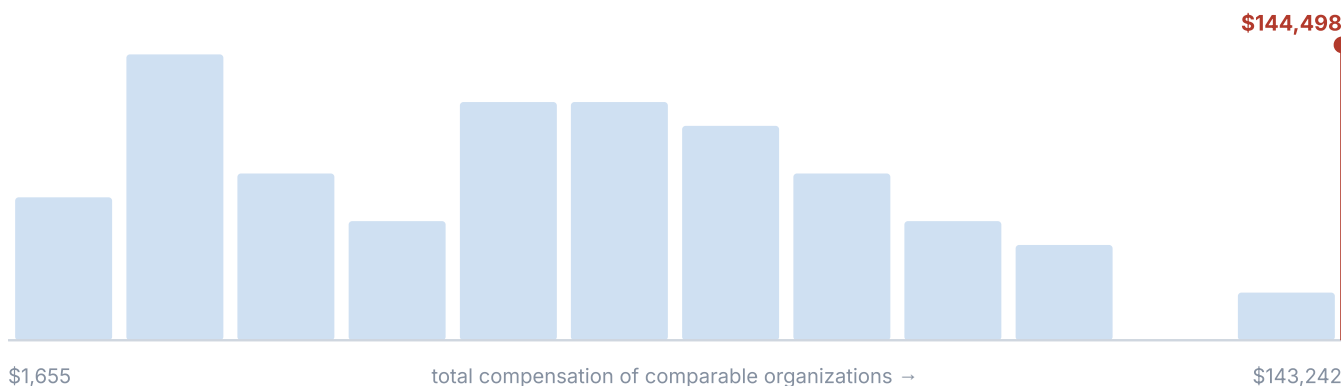
Benchmarked executive: Philip Seaton — reported title “CHIEF PROGRAM OFFICER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (O99).
- BUDGET** Total revenue between \$269,300 and \$602,911 — 0.67x to 1.50x the subject's \$401,941 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (O99), nationwide + budget 0.67–1.5x revenue.

77 organizations qualified on sector, size, and geography → **77** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,313	\$28,104	\$59,860	\$79,727	\$100,248	\$144,498
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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 WA 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
Restore Assemble Produce	WA	\$403,672	Executive Director	\$78,500	\$76,248	2024
Focusedkids	CO	\$398,476	Executive Director	\$71,500	\$74,380	2024
Actup Theater Inc	CT	\$405,607	Executive Director	\$132,805	\$139,080	2023
Connecting For Kids Of Westlake Oh	OH	\$397,222	Executive Di	\$49,210	\$56,545	2024
Walltown Childrens Theatre	NC	\$390,241	Executive Director	\$18,000	\$20,178	2024
The Children Are Our Future	NM	\$387,948	President	\$6,000	\$7,208	2023
300 For 300	MI	\$386,925	Executive Director	\$77,268	\$86,524	2024
Carolina Winter Ensemble Association Inc	SC	\$423,236	President	\$7,903	\$9,209	2023
The North Dakota High School Rodeo Association Inc	ND	\$379,751	National Director	\$2,265	\$2,697	2024
Art From Ashes Incorporated	CO	\$379,371	Exec Dir	\$67,157	\$71,926	2023
Seacoast Outright	NH	\$379,006	Executive Director End 10/16/2023	\$52,712	\$54,364	2023
The Elm Project	CT	\$429,437	Executive Director	\$89,040	\$90,572	2024
Life Decisions Inc	IL	\$374,246	Chief Vision	\$35,927	\$38,319	2024
Cochise Christian School Tuition Organization Inc	AZ	\$432,094	Director	\$55,132	\$57,523	2024
Michael's Daughter Foundation	CA	\$369,362	President	\$14,000	\$13,503	2023
Mnc 1240 Valencia Inc	CA	\$368,991	Treasurer	\$35,919	\$34,643	2023
Palmisano Foundation Inc	LA	\$367,661	Executive Director	\$73,793	\$88,154	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Projectivity Group Inc	NY	\$440,425	Executive Director	\$42,692	\$41,852	2024
Rise Up For Youth Inc	KS	\$440,519	Executive Di	\$78,123	\$91,564	2024
Two Cranes Institute	WA	\$359,544	President & Exec.	\$67,000	\$65,078	2024
Dream Big Basketball Academy	NC	\$359,535	Executive Director	\$50,400	\$56,497	2024
Made For More Foundation Inc	FL	\$359,152	President	\$76,231	\$77,693	2024
Fathers And Families Coalition	UT	\$357,457	Executive Director	\$35,699	\$38,617	2025
Njsa Inc	CT	\$448,996	Director	\$16,000	\$15,855	2025
Cactus League Baseball Association Inc	AZ	\$353,986	Executive Director - Nonvoting	\$133,350	\$143,242	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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 77 organizations. Compensation range \$1,655–\$143,242; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$401,941); for reference, expenses \$1,893,364 and assets \$268,286. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Philip Seaton, reported title "*CHIEF PROGRAM OFFICER*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

RELATED-ORG PAY 4 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	100 th
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	97 th
All sources (D + E + F), adjusted	95 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 (Philip Seaton) 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 77 similarly situated organizations (Same NTEE sector (O99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$144,498 is reasonable (approximately the 100th 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.