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Executive Director / CEO

EIN 465178351

GA · NTEE B99

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Elizabeth O'brien, Executive Director / CEO** (\$62,500) against **every comparable organization** that fit the selection criteria — **217** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **70th** percentile of comparable organizations within the typical range

Benchmarked executive: Elizabeth O'brien — 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 (B99).
BUDGET	Total revenue between \$120,153 and \$268,999 — 0.67x to 1.50x the subject's \$179,333 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B99), nationwide + budget 0.67–1.5x revenue.

217 organizations qualified on sector, size, and geography → **217** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,918	\$24,601	\$45,929	\$71,051	\$92,674	\$62,500
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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 GA 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
American Diplomacy Foundation	CT	\$179,500	President And Secretary	\$155,795	\$149,570	2023
Lincoln-way High School Foundation	IL	\$179,721	Executive Di	\$60,000	\$58,665	2024
Literacy Lubbock	TX	\$178,019	Executive Director	\$75,328	\$74,941	2024
Monroe County Bar Center For Education	NY	\$181,226	Executive Director - Thru Dec 2024	\$17,320	\$15,165	2025
Unity Foundation	ME	\$177,085	Ceo/chairman	\$86,544	\$88,733	2023
Lectica Inc Fka Dev Test Svs	MA	\$176,554	Pres, Treas, Clerk	\$51,193	\$47,103	2023
Friends Of Transit	AZ	\$176,478	Executive Director	\$90,000	\$86,083	2024
Estes Park Learning Place Inc	CO	\$182,902	Executive Director	\$56,156	\$53,553	2024
Agc Of Iowa Foundation	IA	\$183,174	Executive Vice President	\$31,254	\$34,034	2024
Church Leadership Development	TX	\$175,460	President	\$76,920	\$78,785	2023
Tennessee Advocates For Planned	TN	\$175,276	Executive Di	\$95,771	\$100,120	2024
Jewels Academy	IA	\$174,974	President	\$39,582	\$43,103	2024
Los Medanos College Foundation	CA	\$174,647	Director - Lmc President (July -Dec)	\$25,994	\$22,983	2023
Cardio-facio-cutaneous International	NY	\$184,530	Former Executive Director	\$67,516	\$62,469	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Independent Television Festival Inc	MN	\$174,027	Ceo/executive Director	\$16,667	\$16,863	2023
The Home Team - Miami Inc	FL	\$173,584	Director	\$79,425	\$74,207	2024
Lite House Partners Inc	GA	\$185,332	Executive Director	\$183	\$188	2023
Kid Kare Project Inc	IN	\$185,552	Office Manager	\$7,737	\$8,115	2024
Newport-mesa High School	CA	\$185,868	Secretary/treasurer	\$1,200	\$1,031	2024
Cbee Foundation	CA	\$187,131	Ceo	\$182,431	\$156,670	2024
Research Support Fund	MA	\$171,417	Board President	\$37,776	\$33,761	2024
Marriage And Relationship Education Center Inc	MD	\$171,221	Executive Director	\$47,508	\$45,478	2023
Education In Dance And	NJ	\$170,931	Vice President	\$191,743	\$170,262	2024
Solvang School Education Foundation	CA	\$170,182	President & Ceo	\$18,000	\$15,060	2025
Lohan School Of Shaolin	NV	\$169,986	Corporate Officer	\$41,875	\$42,979	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 GA 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 **217** organizations. Compensation range \$188–\$276,819; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$179,333); for reference, expenses \$307,982 and assets \$869,371. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Elizabeth O'brien, reported title " <i>President</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	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	70 th
Total compensation (D + F), as reported (no adjustments)	68 th
Reportable pay only (column D), adjusted	74 th
All sources (D + E + F), adjusted	65 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 (Elizabeth O'brien) 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 217 similarly situated organizations (Same NTEE sector (B99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$62,500 is reasonable (approximately the 70th 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.