

Oakland Homeschool Music Inc

Executive Director / CEO

EIN 562322201
 MI · NTEE B800
 FY ending 2023-05-31
June 9, 2026

This analysis benchmarks the total compensation of **Merlyn Beard, Executive Director / CEO** (\$14,788) against **every comparable organization** that fit the selection criteria — **83** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **20th** percentile of comparable organizations below the typical range for comparable organizations

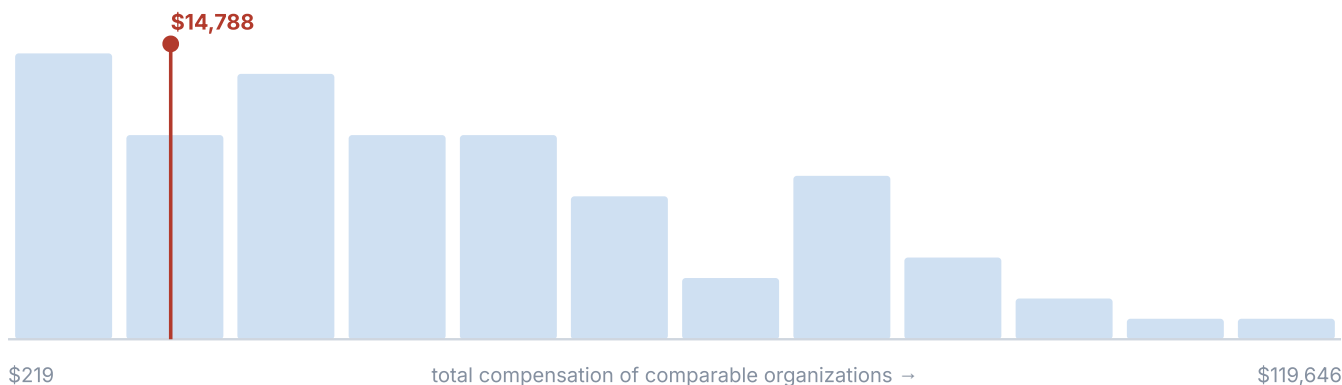
Benchmarked executive: Merlyn Beard — reported title “President / CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B800).
BUDGET	Total revenue between \$170,588 and \$381,913 — 0.67x to 1.50x the subject's \$254,609 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B80), nationwide + budget 0.67–1.5x revenue.

83 organizations qualified on sector, size, and geography → **83** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,179	\$16,922	\$35,754	\$57,427	\$78,426	\$14,788
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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 MI 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
North Shore Coalition	IL	\$253,489	Executive Director	\$13,924	\$13,262	2023
Columbia Uplift Inc	IL	\$257,902	President	\$4,800	\$4,440	2024
Believe In A Dream Inc	IN	\$251,306	Executive Dir.	\$56,731	\$57,962	2023
Associated Students Of Whittier College	CA	\$258,096	President	\$5,349	\$4,475	2023
Brooklyn Debate League Inc	NY	\$248,729	Executive Director	\$89,020	\$75,698	2024
Beta Sigma Phi Charitable Foundation	MO	\$248,195	Director/president	\$5,018	\$5,001	2024
Pops Passion	NC	\$261,995	Executive Dir.	\$77,500	\$77,582	2023
Latitude Learning Resources	NH	\$246,741	President	\$18,650	\$16,205	2024
Small Hands On Art	WA	\$244,415	President Director	\$60,000	\$50,551	2024
Young Money Finances	MI	\$244,000	Executive Director	\$34,000	\$34,000	2023
The Evolved Network Nfp	IL	\$243,834	Executive Director And President	\$85,000	\$78,637	2024
Mifal Hafatza Inc	NY	\$266,922	President	\$24,000	\$20,408	2024
The Attitude Is Everything Foundation	AZ	\$267,282	Executive Director	\$47,687	\$43,158	2024
Thrive Longview Inc	TX	\$241,667	Director	\$58,191	\$54,777	2024
Capital Foundation Of New York Inc	NY	\$268,835	President And Director	\$4,603	\$3,914	2024
Making The Right Connections Inc	CA	\$269,550	President & Ceo	\$27,999	\$22,752	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Summer Institute Inc	TX	\$271,230	Treasurer, Executive Director	\$18,462	\$16,931	2025
Nino De La Caridad Inc	NY	\$235,024	Executive Di	\$23,300	\$19,814	2024
Mz Goose Inc	FL	\$274,308	Ceo President	\$4,326	\$3,824	2024
Families Aspiring In Trust And Holiness Catholic Home Education Community I	FL	\$275,438	Officer	\$16,440	\$14,533	2024
Middlesex League Inc	MA	\$233,073	Treasurer	\$8,502	\$7,004	2025
Neighborhood Youth Services Inc	MN	\$232,008	Executive Di	\$36,923	\$34,333	2024
Certified Student Loan Advisor	TX	\$231,298	Chairman	\$43,000	\$40,477	2024
Logan City School District	UT	\$230,246	Executive Director	\$6,530	\$6,290	2024
Institute For Democratic Education	MS	\$229,599	Executive Director	\$114,157	\$119,646	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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 83 organizations. Compensation range \$219–\$119,646; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$254,609); for reference, expenses \$253,822 and assets \$130,045.

ROLE MATCH Merlyn Beard, reported title "*President / CEO*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 1 peer 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	20 th
Total compensation (D + F), as reported (no adjustments)	19 th
Reportable pay only (column D), adjusted	23 rd
All sources (D + E + F), adjusted	14 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 (Merlyn Beard) 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 83 similarly situated organizations (Same NTEE sector (B80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$14,788 is reasonable (approximately the 20th 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.