

La Ola Ministries The Wave

Executive Director / CEO

EIN 800178488

TN · NTEE P30

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Jocelyn Canton, Executive Director / CEO** (\$17,984) against **every comparable organization** that fit the selection criteria — **186** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 9th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Jocelyn Canton — reported title “BOARD MEMBER”, 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 (P30).

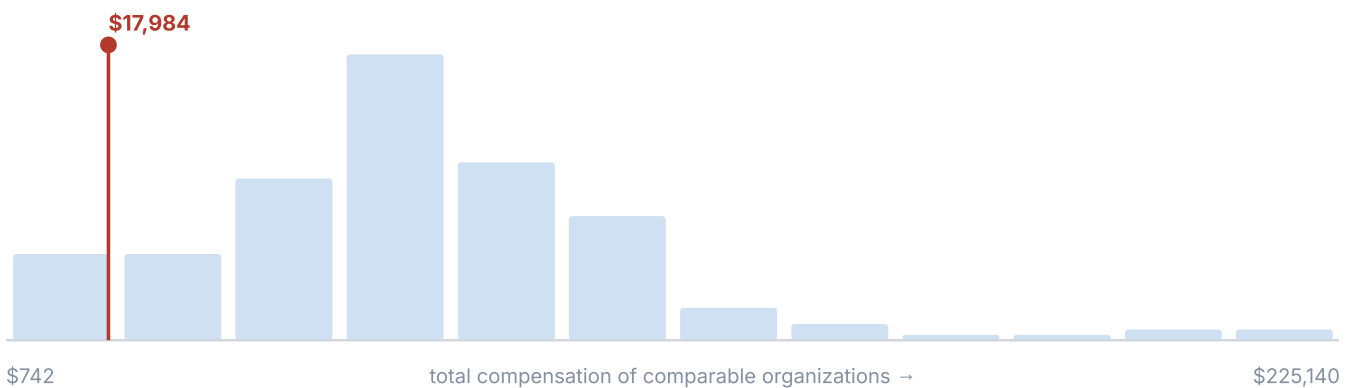
BUDGET Total revenue between \$330,180 and \$739,209 — 0.67x to 1.50x the subject's \$492,806 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P30), nationwide + budget 0.67–1.5x revenue.

186 organizations qualified on sector, size, and geography

→ **186** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$23,475

\$49,291

\$68,442

\$88,764

\$110,345

\$17,984



■ 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 TN 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
National Indian Child Care Association	OK	\$492,782	Executive Director	\$186,325	\$195,188	2024
Camp Esquagama	MN	\$492,451	Exec Director	\$73,500	\$69,093	2024
St Johnsbury Area Youth Service	VT	\$494,025	Executive Di	\$62,188	\$61,308	2023
Calebs Kids	MI	\$494,202	Executive Director	\$93,003	\$94,022	2023
Edgemont Recreation Corporation	NY	\$494,923	President/director	\$14,400	\$12,379	2024
Desert Rose Foundation Inc	IN	\$486,029	Acting Treasurer	\$50,555	\$50,719	2024
Unlocking Futures Inc	NY	\$484,217	Executive Director	\$125,832	\$111,369	2023
lep Youth Services Inc	NJ	\$502,026	President & Ceo	\$40,269	\$34,205	2024
Million Little	CA	\$502,466	Executive Director	\$65,900	\$52,741	2025
Maryland Casa Association Inc	MD	\$481,291	Executive Director	\$100,087	\$91,649	2023
Salama Urban Ministries Inc	TN	\$481,213	Executive Director	\$93,642	\$96,408	2023
Child And Family Advocates Of	OH	\$504,463	Executive Di	\$110,864	\$111,709	2024
For The Need Foundation	CA	\$480,016	Executive Director	\$146,474	\$123,881	2023
Hope Bridge	OH	\$507,432	Executive Director	\$91,150	\$91,845	2024
Partnership For Children	CA	\$508,497	Executive Dir.	\$87,423	\$73,938	2023
Friendship Circle Sd Inc	CA	\$509,238	Executive Dir.	\$104,411	\$85,773	2024
National Safe Place Inc	KY	\$511,511	President	\$46,856	\$47,891	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Morgan Center	FL	\$472,075	Director	\$95,500	\$85,350	2024
The Cove Center For Grieving Children Inc	CT	\$514,783	Executive Director	\$98,765	\$88,098	2024
First Day Shoe Fund	MI	\$467,768	Executive Di	\$105,900	\$107,060	2023
One30 Network	AL	\$467,202	Co-executive Director	\$15,400	\$15,828	2024
Cleveland Peacemakers Inc	OH	\$518,839	Ceo	\$95,970	\$99,558	2023
Christian Family Services	KS	\$519,061	Ceo	\$51,211	\$52,634	2024
Pawsitive Friendships Inc	AZ	\$465,624	Ceo	\$71,221	\$65,163	2024
Emerald M Therapeutic Riding Center Inc	FL	\$465,376	Executive Dir.	\$23,040	\$21,200	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN 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 TN 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	186 organizations. Compensation range \$742–\$225,140; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$492,806); for reference, expenses \$329,651 and assets \$1,365,330.
ROLE MATCH	Jocelyn Canton, reported title " <i>BOARD MEMBER</i> ", 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	7 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 6 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	9 th
Total compensation (D + F), as reported (no adjustments)	8 th
Reportable pay only (column D), adjusted	11 th
All sources (D + E + F), adjusted	8 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 (Jocelyn Canton) 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 186 similarly situated organizations (Same NTEE sector (P30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$17,984 is reasonable (approximately the 9th 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.