

# Portland Activities & Athletics Lea

Executive Director / CEO

EIN 861295671

OR · NTEE B90

FY ending 2024-12-31

June 13, 2026

This analysis benchmarks the total compensation of **Jay Williams, Executive Director / CEO** (\$48,640) against **every comparable organization** that fit the selection criteria — **409** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **41<sup>st</sup>** percentile of comparable organizations

within the typical range

**Benchmarked executive:** Jay Williams — 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 (B90).
BUDGET	Total revenue between \$174,412 and \$390,475 — 0.67x to 1.50x the subject's \$260,317 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B90), nationwide + budget 0.67–1.5x revenue.

**409** organizations qualified on sector, size, and geography → **409** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,536	\$30,723	\$56,695	\$81,258	\$111,462	<b>\$48,640</b>
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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 OR 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="#">Wssaaa</a>	WA	\$260,605	Executive Director	\$25,550	<b>\$23,997</b>	2025
<a href="#">The City Tutors Inc</a>	NY	\$259,859	Executive Director	\$63,237	<b>\$61,533</b>	2024
<a href="#">Community Investors Inc</a>	MA	\$260,790	President	\$30,000	<b>\$29,030</b>	2024
<a href="#">First Hand Learning Inc</a>	NY	\$259,550	President/ceo	\$37,548	<b>\$37,615</b>	2023
<a href="#">Reggie Mckenzie Foundation Inc</a>	MI	\$261,294	Executive Director	\$24,000	<b>\$25,987</b>	2025
<a href="#">Courage Foundation</a>	CA	\$261,475	Director Of Program Development/ Le	\$90,000	<b>\$83,686</b>	2024
<a href="#">Winners Circle Xr Academy Inc</a>	RI	\$261,565	Executive Director	\$60,577	<b>\$64,396</b>	2023
<a href="#">Student Research And Development</a>	WA	\$259,062	Executive Director And Board Member	\$62,308	<b>\$61,844</b>	2023
<a href="#">Audacity Labs</a>	NC	\$258,935	Executive Director	\$53,750	<b>\$61,572</b>	2023
<a href="#">Ex Fabula Inc</a>	WI	\$258,248	Executive Director	\$67,650	<b>\$74,118</b>	2025
<a href="#">Phoenix Union Partnership Of Business And Education</a>	AZ	\$262,467	Executive Director	\$59,600	<b>\$63,545</b>	2023
<a href="#">Teaching Beyond The Square Inc</a>	NY	\$257,880	Secretary/sr Educational D	\$65,882	<b>\$64,106</b>	2024
<a href="#">Lighthouse Christian Homeschool Academy Inc</a>	FL	\$257,479	President	\$7,802	<b>\$7,689</b>	2025
<a href="#">Schelastic Academy</a>	TX	\$257,477	Founder And Director	\$31,250	<b>\$32,793</b>	2025
<a href="#">Lrlean Inc</a>	AL	\$263,291	Executive Director	\$42,758	<b>\$51,211</b>	2023
<a href="#">Completing The Task Inc</a>	TX	\$257,257	President	\$45,000	<b>\$48,472</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Ethos Education Group</a>	TX	\$263,552	President	\$10,400	<b>\$11,533</b>	2023
<a href="#">Convivium Urban Farmstead</a>	IA	\$256,928	Executive Director	\$12,000	<b>\$14,149</b>	2024
<a href="#">St Thomas Classical Academy</a>	IA	\$256,845	Director	\$3,300	<b>\$3,791</b>	2025
<a href="#">Pastors For Texas Children</a>	TX	\$263,846	Executive Director	\$110,000	<b>\$121,987</b>	2023
<a href="#">The Allyance Inc</a>	CA	\$256,624	Director	\$12	<b>\$11</b>	2023
<a href="#">Fort Worth Sparc</a>	TX	\$256,536	Executive Director	\$58,500	<b>\$63,014</b>	2024
<a href="#">Strategic Twin Counties Education</a>	NC	\$256,510	Executive Di	\$72,950	<b>\$81,168</b>	2024
<a href="#">The Educational Foundation Of The</a>	KY	\$264,194	Ceo	\$18,726	<b>\$21,664</b>	2024
<a href="#">Pennsylvania School Counselors</a>	PA	\$264,222	Executive Di	\$14,444	<b>\$15,111</b>	2025

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to OR 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 OR 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	<b>409</b> organizations. Compensation range \$11–\$484,026; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$260,317); for reference, expenses \$115,160 and assets \$146,594. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Jay Williams, reported title <i>"PRESIDENT"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 19 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

**OUTLIERS** 10 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	41 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	44 <sup>th</sup>
Reportable pay only (column D), adjusted	43 <sup>rd</sup>
All sources (D + E + F), adjusted	38 <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 (Jay Williams) 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 13, 2026, comparing compensation against 409 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$48,640 is reasonable (approximately the 41<sup>st</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 13, 2026.