

318 Foundation Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Alana Beard, Executive Director / CEO** (\$85,000) against **every comparable organization** that fit the selection criteria — **385** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **85th** percentile of comparable organizations within the typical range

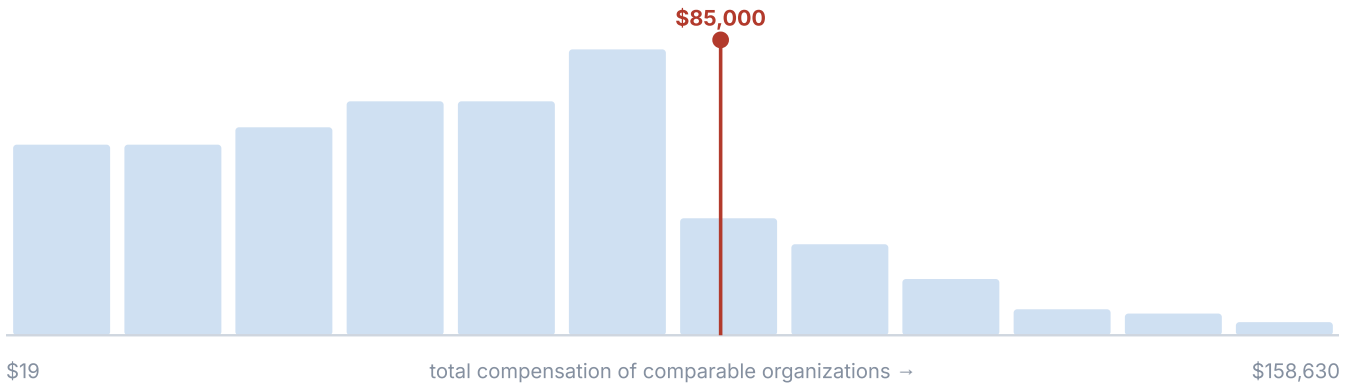
Benchmarked executive: Alana Beard — reported title "PRESIDENT &", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (O50).
BUDGET	Total revenue between \$143,371 and \$320,980 — 0.67x to 1.50x the subject's \$213,987 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (O50), nationwide + budget 0.67–1.5x revenue.

385 organizations qualified on sector, size, and geography → **385** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,196	\$28,527	\$53,175	\$73,984	\$96,617	\$85,000
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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 MD 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
The E3 Robotics Center Inc	IN	\$213,698	Executive Di	\$66,000	\$76,645	2023
Our Footsteps	TX	\$214,656	Director	\$28,100	\$30,954	2023
Children Of Promise Mentoring	IA	\$213,274	Officer	\$101,792	\$119,216	2024
Sasc	CA	\$213,204	Secretary	\$6,575	\$6,073	2024
Ann Arbor A's Travel Baseball	MI	\$212,922	President	\$54,855	\$62,350	2023
Building Mosaics Solutions Inc	MD	\$212,650	Officer	\$111,716	\$111,716	2024
Raceway Gives Foundation	IL	\$212,544	Director	\$31,500	\$33,124	2024
Rockland Youth Empowerment Center	NY	\$215,460	Ceo	\$15,510	\$14,991	2024
Boys To Men Mentoring Network Of	HI	\$212,456	Secretary	\$60,661	\$58,092	2024
I Am Empowering The Next Generation Inc	LA	\$211,685	Executive Director	\$64,000	\$77,605	2023
All Children Cared For Educated Supported And Successful	NH	\$216,334	Director	\$45,715	\$45,151	2024
805 Mustangs Llc	CA	\$211,639	President	\$72,000	\$66,501	2024
Student Runners Of Orange County Inc	CA	\$216,431	Executive Dir.	\$50,000	\$44,991	2025
Colors Plus	OH	\$211,438	President	\$43,125	\$48,856	2024
South Dakota Youth Hunting	SD	\$216,589	Executive Di	\$70,000	\$82,633	2024
Gift4s Giving Individuals The	TX	\$211,333	Executive Dir.	\$50,000	\$53,498	2024
Open Roads Bike Program	MI	\$216,802	Executive Di	\$49,771	\$56,572	2023
Global Unites Inc	MA	\$211,115	President	\$24,000	\$23,068	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Helping Our People Eat	CA	\$210,750	Ceo	\$18,626	\$17,203	2024
P-town Car Club Inc	IL	\$210,562	Executive Director	\$130,680	\$141,478	2023
Pathfinders Childrens Ministry	NV	\$217,453	Exec Dir/brd Mb	\$72,000	\$79,476	2023
Harrisons Playmakers	NE	\$217,489	Secretary	\$13,500	\$15,990	2023
Girls On The Run Of Wnc Inc	NC	\$210,221	Executive Dir.	\$45,001	\$49,735	2024
Achla Alianza Chicana Hisp Lat Amer Alli	MN	\$209,950	Executive Dir.	\$58,666	\$62,005	2024
On Mission Martial Arts Inc	FL	\$209,821	President	\$57,100	\$57,376	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 MD 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	385 organizations. Compensation range \$19–\$158,630; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$213,987); for reference, expenses \$430,097 and assets \$130,515. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Alana Beard, reported title <i>"PRESIDENT &"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	85 th
Total compensation (D + F), as reported (no adjustments)	85 th
Reportable pay only (column D), adjusted	87 th
All sources (D + E + F), adjusted	85 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 (Alana 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 385 similarly situated organizations (Same NTEE sector (O50), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$85,000 is reasonable (approximately the 85th 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.