

Coast Ridge Community Forest

Executive Director / CEO

EIN 861349313
 CA · NTEE C30
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Judy Rosales, Executive Director / CEO** (\$16,465) against **every comparable organization** that fit the selection criteria — **121** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **10th** percentile of comparable organizations below the typical range for comparable organizations

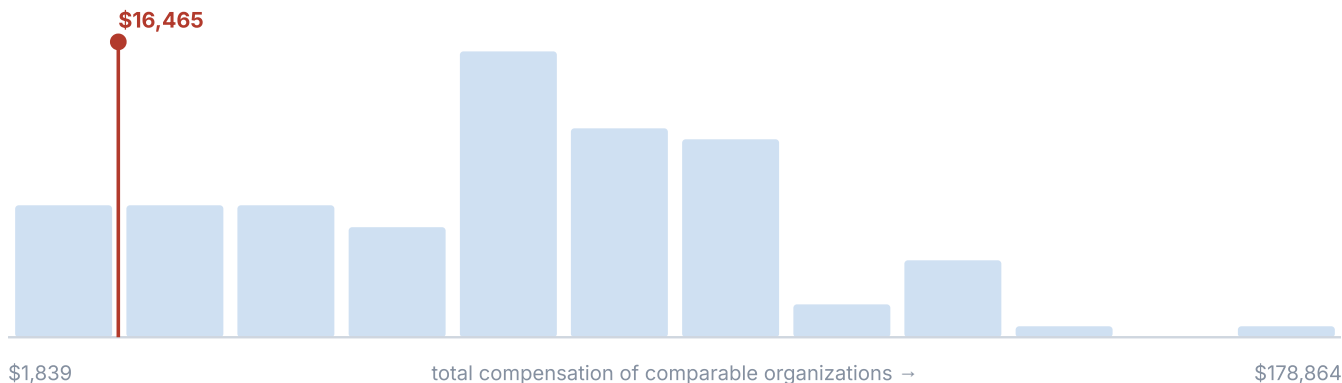
Benchmarked executive: Judy Rosales — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (C30).
BUDGET	Total revenue between \$173,379 and \$388,162 — 0.67x to 1.50x the subject's \$258,775 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (C30), nationwide + budget 0.67–1.5x revenue.

121 organizations qualified on sector, size, and geography → **121** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,062	\$37,959	\$68,600	\$89,902	\$104,043	\$16,465
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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 CA 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
Bear Lake Watch	UT	\$259,252	Past Exec. Dir.	\$37,912	\$44,936	2023
Friends Of Huddart & Wunderlich Parks	CA	\$260,144	Program Director	\$75,000	\$70,970	2025
People & Plants International Inc	VT	\$261,027	Co-director	\$93,000	\$105,294	2024
Water Climate Trust	CA	\$256,351	Executive Director	\$81,000	\$81,000	2023
Harris Ranch Wildlife Mitigation Association Inc	ID	\$256,059	Conservation Director	\$53,856	\$64,444	2024
Lake Erie Islands Conservancy	OH	\$255,106	Chair	\$16,000	\$19,062	2024
Greater Oregon City Watershed Council	OR	\$263,413	Executive Dir.	\$78,680	\$82,189	2024
People And Pollinators Action	CO	\$253,840	Executive Di	\$63,585	\$68,583	2024
The Greenwich Tree Conservancy Inc	CT	\$264,196	Executive Director	\$54,590	\$59,275	2023
Nevada Preservation Foundation	NV	\$250,283	President	\$12,375	\$13,953	2024
Wisconsin Association Of Lakes Inc	WI	\$249,630	Executive Director	\$71,436	\$86,398	2023
Willowbrook Economic Development	IL	\$249,001	Executive Dir.	\$92,520	\$99,677	2025
Phoenix Conservancy	WA	\$269,220	Madagascar Project Manager	\$42,068	\$43,617	2023
Madison-morgan Conservancy Inc	GA	\$269,398	Executive Dir	\$110,315	\$128,454	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Friends Of Black Rock High Rock Inc	NV	\$269,445	Former Director	\$10,500	\$11,839	2024
Conservation Council For Hawaii	HI	\$247,699	Exectuvie Di	\$75,000	\$75,531	2024
Southwest Idaho Resource Conservation	ID	\$247,600	Member	\$1,493	\$1,839	2023
Iowa Interfaith Power And Light	IA	\$247,131	Exe Director	\$76,354	\$94,040	2024
Transformers Foundation Inc	NY	\$246,889	Executive Director	\$20,000	\$20,329	2024
Pennsylvania Interfaith Power & Light	PA	\$271,190	Executive Director	\$77,767	\$87,234	2024
Lake Erie Islands Nature And Wildlife	OH	\$271,495	Director	\$38,767	\$47,551	2023
Friends Of The Mariana Trench	MP	\$245,976	Executive Dir.	\$45,866	\$44,550	2024
Indigenous Peoples Council For	AK	\$244,580	Executive Dir.	\$57,830	\$62,191	2024
Methow Valley Trails Collaborative	WA	\$244,446	Executive Director	\$51,076	\$51,438	2024
Colorado Native Plant Society	CO	\$243,936	-	\$60,962	\$67,695	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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	121 organizations. Compensation range \$1,839–\$178,864; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$258,775); for reference, expenses \$106,601 and assets \$278,614. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Judy Rosales, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 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	10 th
Total compensation (D + F), as reported (no adjustments)	12 th
Reportable pay only (column D), adjusted	12 th
All sources (D + E + F), adjusted	10 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 (Judy Rosales) 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 121 similarly situated organizations (Same NTEE sector (C30), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$16,465 is reasonable (approximately the 10th 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.