

# Oak Harbor Educational Foundation

Executive Director / CEO

EIN 911553166

WA · NTEE T99Z

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mark Moder, Executive Director / CEO** (\$40,013) against **every comparable organization** that fit the selection criteria — **32** 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:** Mark Moder — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (T99Z).

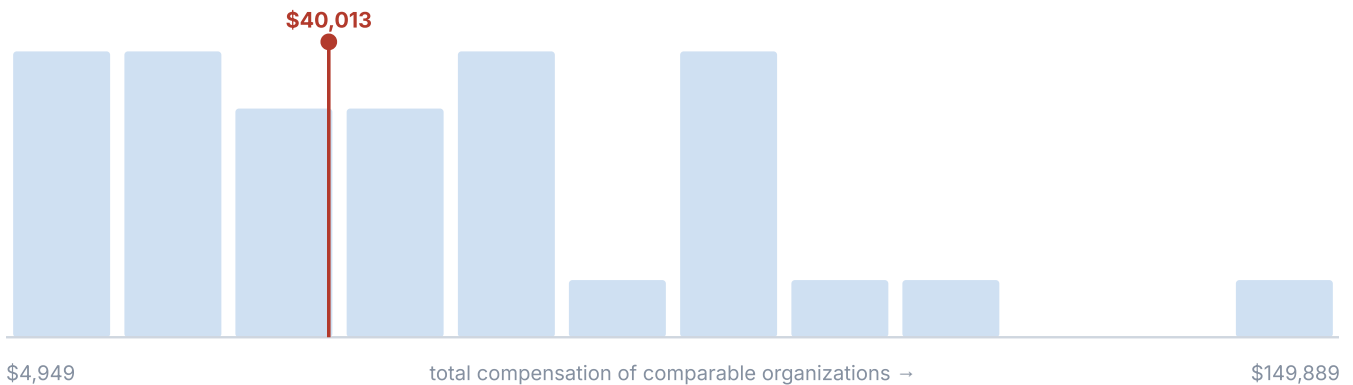
**BUDGET** Total revenue between \$135,012 and \$302,266 — 0.67x to 1.50x the subject's \$201,511 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (T99), nationwide + budget 0.67–1.5x revenue.

**32** organizations qualified on sector, size, and geography

→ **32** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,419

\$23,689

\$43,551

\$77,674

\$89,043

**\$40,013**



## ■ 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 WA 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="#">Futerman Supporting Foundation Inc</a>	NY	\$198,507	Secretary	\$30,887	<b>\$30,280</b>	2024
<a href="#">Penn-harris Madison Educational</a>	IN	\$206,063	Executive Director	\$48,431	<b>\$57,046</b>	2023
<a href="#">Vermont Ski Museum Inc</a>	VT	\$196,198	Executive Di	\$74,139	<b>\$83,349</b>	2023
<a href="#">Manchester Bidwell Development Trust</a>	PA	\$196,004	President & Ceo	\$55,356	<b>\$59,889</b>	2024
<a href="#">Mercy Health Care Foundation</a>	IA	\$210,723	President & Ceo Chi Health	\$29,391	<b>\$35,944</b>	2023
<a href="#">Opportunity Living Foundation</a>	IA	\$216,595	Chief Executive Officer	\$10,609	<b>\$12,603</b>	2024
<a href="#">Texas Nursery And Landscape Association Foundation</a>	TX	\$182,483	Executive Director	\$17,738	<b>\$19,250</b>	2024
<a href="#">Responsibility</a>	CA	\$222,654	Executive Dir.	\$160,000	<b>\$149,889</b>	2024
<a href="#">Abbas House</a>	WY	\$223,095	Ceo	\$36,717	<b>\$42,655</b>	2024
<a href="#">Brighter Journeys</a>	PA	\$178,611	President	\$32,500	<b>\$36,200</b>	2023
<a href="#">St Ann's Of Greater Rochester Inc</a>	NY	\$224,599	President/ceo	\$78,615	<b>\$77,070</b>	2024
<a href="#">Operation True North</a>	TX	\$231,825	Executive Dir.	\$51,637	<b>\$56,038</b>	2024
<a href="#">Grace Legacy Builders Inc</a>	MI	\$168,161	President/di	\$79,622	<b>\$89,160</b>	2024
<a href="#">Replanted Ministry</a>	TX	\$236,771	Executive Director	\$40,000	<b>\$43,409</b>	2024
<a href="#">Red Lodge Fire Rescue Foundation</a>	MT	\$165,522	Executive Dir.	\$67,968	<b>\$79,485</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Liv Like A Unicorn</a>	NJ	\$238,307	President & Ceo	\$24,000	<b>\$23,934</b>	2023
<a href="#">Erasmus Neighborhood Federation Inc</a>	NY	\$241,786	Executive Director	\$57,512	<b>\$54,928</b>	2025
<a href="#">Maeday Rescue Inc</a>	CA	\$248,382	President	\$54,184	<b>\$50,759</b>	2024
<a href="#">Temple B'rith Kodesh Foundation</a>	NY	\$151,828	Executive Director	\$28,483	<b>\$28,748</b>	2023
<a href="#">Rebuilding Together- Anne Arundel</a>	MD	\$253,648	Executive Director	\$43,077	<b>\$43,692</b>	2024
<a href="#">Kelly Cares Foundation</a>	IN	\$260,576	Director Of Finance/treasurer	\$93,414	<b>\$106,873</b>	2024
<a href="#">Muslim Sisters Of Staten Island Inc</a>	NY	\$142,095	Executive Director	\$7,000	<b>\$6,862</b>	2024
<a href="#">Tma Properties Foundation Inc</a>	FL	\$261,549	President	\$9,129	<b>\$9,065</b>	2025
<a href="#">Cedar Hill Cemetery Foundation Inc</a>	CT	\$261,678	Executive Director	\$39,643	<b>\$40,325</b>	2024
<a href="#">Bellows Family Foundation</a>	IL	\$139,463	Vice President & Treasurer	\$80,133	<b>\$87,992</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA 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 WA 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 32 organizations. Compensation range \$4,949–\$149,889; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$201,511); for reference, expenses \$192,011 and assets \$1,485,805.
ROLE MATCH	Mark Moder, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	12 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

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)	50 <sup>th</sup>
Reportable pay only (column D), adjusted	53 <sup>rd</sup>
All sources (D + E + F), adjusted	16 <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 (Mark Moder) 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 32 similarly situated organizations (Same NTEE sector (T99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$40,013 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 9, 2026.