

Ocean Beach School District Foundation

Executive Director / CEO

EIN 943145212

WA · NTEE Z99Z

FY ending 2023-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Elizabeth Sloane, Executive Director / CEO** (\$10,200) against **every comparable organization** that fit the selection criteria — **27** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 4th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Elizabeth Sloane — reported title “Administrator”, 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 (Z99Z).
BUDGET	Total revenue between \$214,968 and \$481,273 — 0.67x to 1.50x the subject's \$320,849 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Z99) + WA + budget 0.67–1.5x revenue.

27 organizations qualified on sector, size, and geography → **27** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$27,304	\$55,992	\$69,546	\$87,131	\$117,693	\$10,200
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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 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
The Master's Mission	WA	\$312,909	President	\$96,808	\$94,031	2024
Hough Foundation	WA	\$330,408	Executive Director	\$84,941	\$84,941	2023
Salem Arms Community Housing	WA	\$310,832	Executive Director	\$71,600	\$69,546	2024
Fraternal Order Of Eagles	WA	\$331,795	Secretary	\$6,578	\$6,225	2025
Living Voices	WA	\$334,859	Artistic Director	\$60,000	\$58,279	2024
Shoreline Public Schools Foundation	WA	\$301,206	Executive Director	\$40,240	\$39,086	2024
Washington Association Of Criminal Defense Lawyers	WA	\$342,213	Executive Director	\$104,980	\$104,980	2023
Slavic International Association	WA	\$283,976	President	\$57,600	\$55,947	2024
Friends Of Manito	WA	\$361,004	Executive Dir.	\$57,692	\$56,037	2024
Va'ad Harabanim Of Greater Seattle	WA	\$369,517	Secretary	\$66,486	\$64,579	2024
Sentinel Group	WA	\$270,835	Chairman And President	\$21,419	\$21,419	2023
Snoqualmie Valley Preservation Alliance	WA	\$264,774	Executive Dir.	\$88,125	\$85,597	2024
Orcas Open Arts	WA	\$257,731	President	\$18,400	\$17,872	2024
Kadima	WA	\$388,117	Rabbi	\$136,763	\$136,763	2023
Fishinko Payee Services	WA	\$249,253	Co-executive Director	\$86,736	\$84,248	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Clallam-jefferson County Pro Bono	WA	\$245,920	Executive Director	\$78,840	\$78,840	2023
People Of Praise Vancouver Wa	WA	\$241,899	President	\$33,000	\$31,227	2025
The Hi-liners	WA	\$402,726	Artistic Direct	\$63,008	\$63,008	2023
Love In The Name Of Christ Of Skagi	WA	\$238,190	Executive Director	\$66,021	\$64,127	2024
Earth Ministry	WA	\$411,610	Executive Director	\$88,665	\$88,665	2023
Channel Of Love Ministries	WA	\$227,746	President Ceo	\$41,969	\$40,765	2024
Human Life Of Wa Education Foundation	WA	\$223,600	President & Ceo	\$94,749	\$92,031	2024
Sound Learning	WA	\$423,767	Exec. Director	\$60,000	\$56,776	2025
St Luke Association	WA	\$425,148	President	\$535,028	\$519,678	2024
Lundberg Association	WA	\$454,786	President	\$535,028	\$519,678	2024

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.

■ Sample, role match & sensitivity

PEER COUNT 27 organizations. Compensation range \$6,225–\$519,678; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$320,849); for reference, expenses \$173,127 and assets \$5,138,337. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Elizabeth Sloane, reported title "*Administrator*", 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 2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 4 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	4 th
Total compensation (D + F), as reported (no adjustments)	4 th
Reportable pay only (column D), adjusted	15 th
All sources (D + E + F), adjusted	4 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 (Elizabeth Sloane) 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 10, 2026, comparing compensation against 27 similarly situated organizations (Same NTEE sector (Z99) + WA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$10,200 is reasonable (approximately the 4th 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 10, 2026.