

This analysis benchmarks the total compensation of **Rebecca King Cerling, Executive Director / CEO** (\$137,811) against **every comparable organization** that fit the selection criteria — **1843** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **90th** percentile of comparable organizations within the typical range

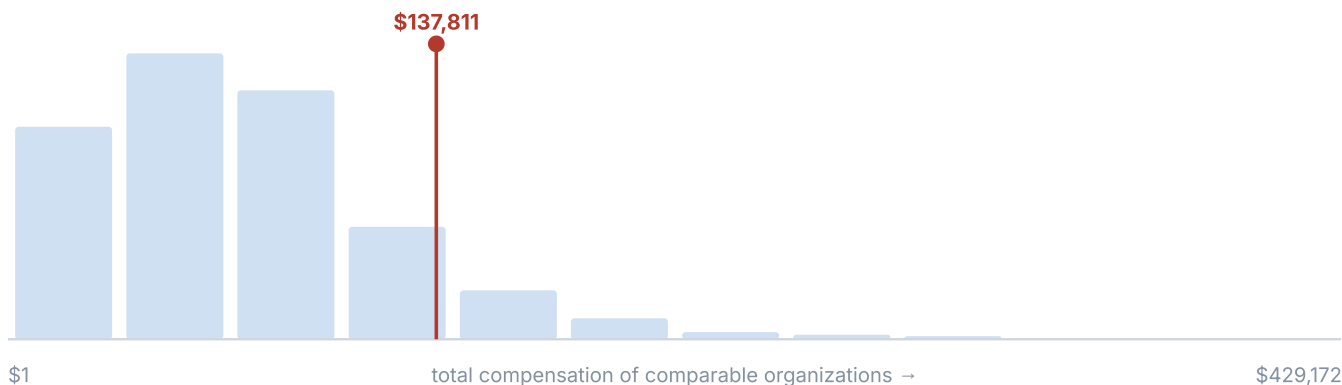
Benchmarked executive: Rebecca King Cerling — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X052).
BUDGET	Total revenue between \$296,948 and \$664,809 — 0.67x to 1.50x the subject's \$443,206 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (X), nationwide + budget 0.67–1.5x revenue.

1,843 organizations qualified on sector, size, and geography → **1,843** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$18,108	\$38,621	\$67,862	\$101,057	\$138,507	\$137,811
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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
Filo Community Nfp	IL	\$443,243	Director	\$7,152	\$8,143	2023
Sisters Of Our Lady Of Perpetual Help	CA	\$443,296	Ceo	\$15,600	\$14,762	2025
Wavestarters A Nonprofit Corporation	VA	\$443,087	Executive Director	\$120,434	\$130,803	2024
Greg Fritz Ministries Inc	OK	\$443,415	President	\$96,000	\$122,419	2023
White Horse Missions	SC	\$442,885	President	\$64,800	\$78,288	2023
Levanta Ministries	TX	\$442,759	President	\$36,000	\$40,507	2024
Common Ground Surf	CA	\$442,703	Executive Di	\$69,437	\$69,437	2023
Agape Freedom Fighters	TN	\$442,694	President	\$102,080	\$117,586	2025
Philadelphia Gospel Movement	PA	\$442,644	Executive Di	\$86,000	\$96,470	2024
Little Brothers Friends Of The Elderly	OH	\$442,402	Executive Director	\$71,000	\$84,589	2024
The Forgotten Church Inc	OK	\$444,042	President	\$26,000	\$32,204	2024
Trinity Broadcasting Of Indiana	TX	\$442,098	Executive Pr	\$10,500	\$11,815	2024
Spiritual Formation Society Of Arizona	AZ	\$442,085	Chair/program Director	\$95,108	\$102,887	2024
Cana Family Institute	MN	\$444,364	Executive Director	\$18,951	\$21,686	2023
Armor Of Light	PA	\$441,786	Administrator	\$40,039	\$46,240	2023
See Forward Ministries	KY	\$444,634	President/executive Director	\$56,100	\$67,798	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Missions Revival Inc	KS	\$441,749	President	\$38,000	\$46,179	2024
Elim Dmv Inc	MD	\$441,739	Sr. Pastor	\$50,000	\$54,135	2023
Ucc Xix Inc	OH	\$441,426	Treasurer	\$50,772	\$60,489	2024
House Of God Holy Church Of The Living God Pillar & Ground	KY	\$441,422	Cheif Apostle	\$32,371	\$39,120	2024
Barnabas Ministries	MI	\$441,363	Secretary	\$22,320	\$26,680	2023
Manna Christian Fellowship	NJ	\$441,255	Executive Director	\$129,266	\$126,477	2025
The Cross Ministry Group	CO	\$441,244	Director	\$41,500	\$44,761	2024
Pch Ministries Inc	IL	\$441,209	Ceo	\$117,391	\$129,818	2024
Ywam Washington Dc	DC	\$445,411	President	\$96,867	\$95,617	2024

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	1843 organizations. Compensation range \$1–\$429,172; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$443,206); for reference, expenses \$803,470 and assets \$9,194,608. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Rebecca King Cerling, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	62 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 51 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	90 th
Total compensation (D + F), as reported (no adjustments)	93 rd
Reportable pay only (column D), adjusted	93 rd
All sources (D + E + F), adjusted	88 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 (Rebecca King Cerling) 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 1843 similarly situated organizations (Same NTEE major group (X), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$137,811 is reasonable (approximately the 90th 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.