

Destined For Grace Children's Relief

Executive Director / CEO

EIN 263044455

CA · NTEE Q33

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Rebecca Smith, Executive Director / CEO** (\$119,710) against **every comparable organization** that fit the selection criteria — **36** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **92nd** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Rebecca Smith — reported title "CEO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (Q33).

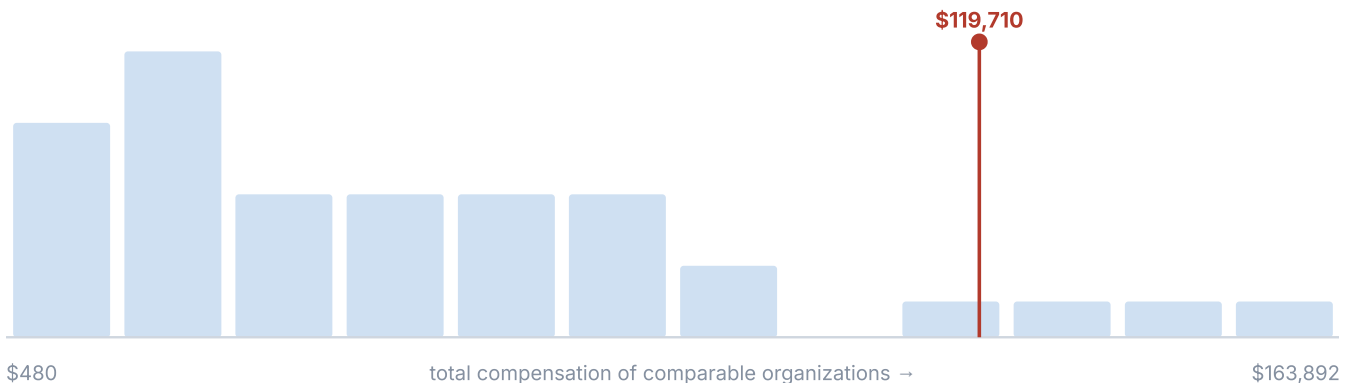
BUDGET Total revenue between \$70,029 and \$156,781 — 0.67x to 1.50x the subject's \$104,521 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (Q33), nationwide + budget 0.67–1.5x revenue.

36 organizations qualified on sector, size, and geography

→ **36** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,919	\$14,727	\$41,173	\$79,259	\$101,954	\$119,710
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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
Worldhope Corps Inc	CA	\$104,857	Exec Director	\$24,000	\$25,363	2023
Funds For The Missions Inc	TX	\$103,696	Chief Executive Officer	\$6,470	\$7,920	2023
World Share Usa	CA	\$100,888	President	\$43,000	\$44,138	2024
Ukraine Childrens Aid Fund Inc	MD	\$100,435	Managing Dir.	\$99,000	\$110,022	2024
Angels' Haven Outreach	CA	\$92,675	Executive Director	\$139,712	\$143,409	2024
Texas Water Mission Inc	TX	\$116,927	Executive Director	\$30,000	\$35,673	2024
Nk Missions Inc	VA	\$89,521	Secretary	\$66,396	\$78,458	2023
Project Hope Ministries	MI	\$88,878	Co-executive Director	\$12,000	\$14,344	2025
Iron Kite International	NC	\$84,586	President	\$67,500	\$85,356	2023
Compass Rose International	CO	\$124,890	Ceo & Board President	\$32,650	\$38,315	2023
Glodev Inc	FL	\$124,940	Ceo	\$2,658	\$2,968	2024
Advance Access And Delivery Inc	NC	\$83,613	Executive Di	\$54,406	\$66,824	2024
Burkina Faso Outreach Inc	MO	\$126,166	President	\$65,001	\$81,839	2024
Redwoods Global Missions Inc	FL	\$82,758	President	\$18,500	\$20,659	2024
Wholehearted Home Inc	FL	\$126,449	President	\$38,750	\$44,550	2023
Fountain Of Christ Ministries	FL	\$80,969	Vice President	\$6,000	\$6,701	2024
Yeshua Medical Ministries Inc	NC	\$129,809	President	\$12,000	\$14,359	2025
Medical Teams Worldwide	TN	\$130,259	Director/president	\$11,980	\$14,583	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Overseas Tribal Services Inc Ots	CO	\$131,089	Employee	\$39,328	\$44,828	2024
Shoulder To Shoulder Ministries Inc	FL	\$135,560	President	\$73,240	\$81,788	2024
Caribbean Resource Ministries	MS	\$72,845	Exe Director	\$23,004	\$31,355	2023
The Tia Foundation Inc	AZ	\$136,226	President Ceo	\$71,433	\$81,663	2024
Pace Universal	CA	\$136,954	Founder	\$57,450	\$60,712	2023
Mountaintop International	DC	\$138,462	Ceo	\$40,999	\$44,031	2023
Economic Development And Empowerment Through Mentoring	MA	\$139,080	Excecutive Director	\$11,450	\$12,231	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 2025 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 36 organizations. Compensation range \$480–\$163,892; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$104,521); for reference, expenses \$103,577 and assets \$1,400,924.

ROLE MATCH Rebecca Smith, reported title "CEO", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 1 peer 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	92 nd
Total compensation (D + F), as reported (no adjustments)	92 nd
Reportable pay only (column D), adjusted	94 th
All sources (D + E + F), adjusted	92 nd

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 Smith) 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 36 similarly situated organizations (Same NTEE sector (Q33), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$119,710 is reasonable (approximately the 92nd 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.