

Million Kids

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Opal Singleton, Executive Director / CEO** (\$42,000) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **31st** percentile of comparable organizations

within the typical range

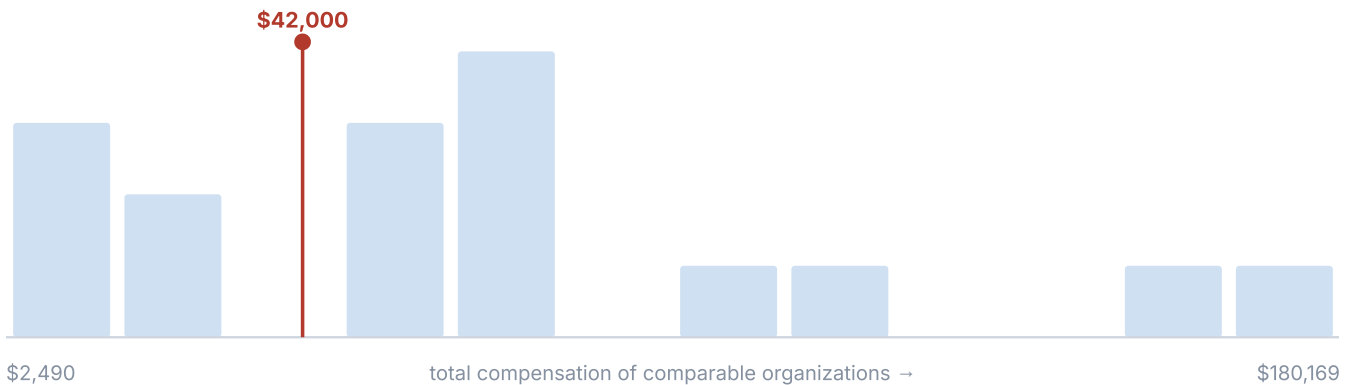
Benchmarked executive: Opal Singleton — reported title “Director CEO”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T30).
BUDGET	Total revenue between \$132,524 and \$296,697 — 0.67x to 1.50x the subject's \$197,798 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T30) + CA + budget 0.67–1.5x revenue.

16 organizations qualified on sector, size, and geography → **16** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,508	\$23,274	\$64,185	\$81,364	\$134,355	\$42,000
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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
Equality And Inclusion In Hospitality Inc	CA	\$196,022	President/director	\$100,000	\$100,000	2024
De Marchena-huyke Foundation	CA	\$208,537	President & Ceo	\$24,000	\$23,381	2025
Isaiah House Inc	CA	\$182,904	President	\$7,700	\$7,927	2023
Wounded Heroes Of America	CA	\$214,144	President & Ceo	\$75,000	\$75,000	2024
Shane Mcconkey Foundation	CA	\$220,153	President	\$50,000	\$50,000	2024
The Professional Peace Officers Star And	CA	\$171,548	President	\$2,490	\$2,490	2024
Creating Caring Communities	CA	\$229,516	Executive Director	\$22,953	\$22,953	2024
Full Circle Fund	CA	\$232,350	Executive Dir.	\$54,687	\$56,302	2023
Torch Foundation	CA	\$162,480	President & Ceo	\$151,000	\$155,460	2023
Velocity Entrepreneurial Drive	CA	\$239,741	Executive Di	\$110,000	\$113,249	2023
Biletnikoff Foundation	CA	\$244,689	Executive Direc	\$73,500	\$73,500	2024
Kessler Family Foundation	CA	\$133,280	Assistant Treasurer	\$50,736	\$50,736	2024
Sunsar Maya Inc	CA	\$270,320	Executive Director	\$70,000	\$72,068	2023
Admin Hub	CA	\$273,229	President/ceo	\$72,996	\$75,152	2023
The Flagstone Initiative Inc	CA	\$283,828	Ceo	\$175,000	\$180,169	2023
Peace For The Persecuted	CA	\$296,669	President	\$3,000	\$3,089	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 2024 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	16 organizations. Compensation range \$2,490–\$180,169; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$197,798); for reference, expenses \$309,961 and assets \$33,253. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Opal Singleton, reported title " <i>Director CEO</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	31 st
Total compensation (D + F), as reported (no adjustments)	31 st
Reportable pay only (column D), adjusted	38 th
All sources (D + E + F), adjusted	38 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 (Opal Singleton) 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 16 similarly situated organizations (Same NTEE sector (T30) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$42,000 is reasonable (approximately the 31st 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.