

Greek Orthodox Memorial & Cultural

Executive Director / CEO

EIN 330851848
 CA · NTEE X20
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Christina Davilas, Executive Director / CEO** (\$26,620) against **every comparable organization** that fit the selection criteria — **105** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **28th** percentile of comparable organizations within the typical range

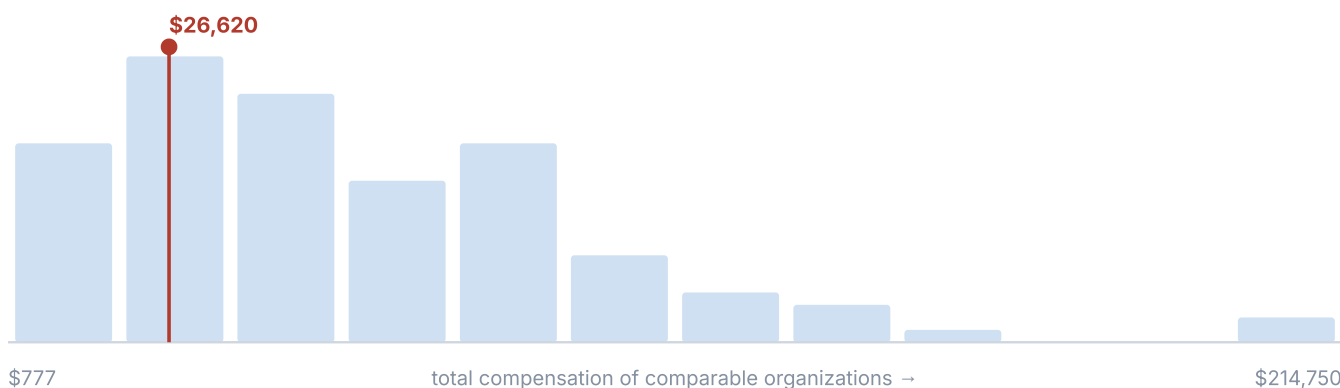
Benchmarked executive: Christina Davilas — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (X20).
- BUDGET** Total revenue between \$184,035 and \$412,020 — 0.67x to 1.50x the subject's \$274,680 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (X20) + CA + budget 0.67–1.5x revenue.

105 organizations qualified on sector, size, and geography → **105** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,516	\$26,000	\$50,200	\$78,887	\$103,128	\$26,620
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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
Gdi	CA	\$278,814	Cfo	\$17,000	\$16,512	2024
Christian Far East Ministry	CA	\$270,380	Chairman	\$7,000	\$6,799	2024
Our Ladys Ministry	CA	\$270,009	321crescentct Brisbane Ca 94005	\$78,942	\$76,677	2024
Love And Conflict Peacemaking Ministries	CA	\$281,211	Ceo	\$11,750	\$11,413	2024
Glory Pointe Church	CA	\$282,444	Chief Executive Officer	\$15,500	\$15,500	2023
Student Impact International	CA	\$284,644	President	\$90,000	\$87,418	2024
Light Of Zion	CA	\$264,646	Ceo	\$132,000	\$128,213	2024
Dennis Agajanian Ministries Inc	CA	\$262,954	President & Ceo	\$99,473	\$99,473	2023
Maverick River Collective	CA	\$262,300	President	\$89,500	\$86,932	2024
Streetlight Christian Ministries	CA	\$287,747	Executive Di	\$51,006	\$49,543	2024
Kamlim Mission Center	CA	\$260,624	Ceo/pastor	\$18,000	\$17,484	2024
Warm An Loving Ministries Inc	CA	\$260,600	President	\$130,000	\$130,000	2023
Submerge Church	CA	\$259,705	Main Chair	\$76,020	\$73,839	2024
Punto De Encuentro	CA	\$291,824	President	\$26,000	\$26,000	2023
Troy Marshall Ministries	CA	\$291,965	President	\$71,830	\$71,830	2023
Macintosh Ministries Inc	CA	\$296,946	President	\$64,000	\$64,000	2023
Kardia	CA	\$297,304	Co-executive Director	\$53,333	\$51,803	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Streetlight Ministries Inc	CA	\$300,517	Trasure And Store Manger	\$31,100	\$30,208	2024
Iglesia De Jesucristo Canaan	CA	\$245,915	President	\$24,000	\$23,311	2024
Theodyssey Group	CA	\$303,665	President & Ceo	\$110,196	\$104,276	2025
The Barnabas Group-silicon Valley	CA	\$303,958	Managing Partner	\$16,000	\$15,541	2024
Recenteredlife	CA	\$244,911	Ceo	\$121,000	\$117,529	2024
American Remnant Mission Inc	CA	\$244,446	Executive Director	\$58,120	\$54,997	2025
Northern California Christian	CA	\$306,593	Manager	\$44,284	\$44,284	2023
Operation Idream	CA	\$306,639	Ceo	\$50,200	\$50,200	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 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 105 organizations. Compensation range \$777–\$214,750; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$274,680); for reference, expenses \$141,217 and assets \$2,646,582. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Christina Davilas, reported title "*DIRECTOR*", 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.**

OUTLIERS 2 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	28 th
Total compensation (D + F), as reported (no adjustments)	28 th
Reportable pay only (column D), adjusted	32 nd
All sources (D + E + F), adjusted	28 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 (Christina Davilas) 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 105 similarly situated organizations (Same NTEE sector (X20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,620 is reasonable (approximately the 28th 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.