

# Heroes Church

Executive Director / CEO

This analysis benchmarks the total compensation of **Cecilia Fernandez, Executive Director / CEO** (\$4,800) against **every comparable organization** that fit the selection criteria — **90** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 1<sup>st</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Cecilia Fernandez — 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 (X20).

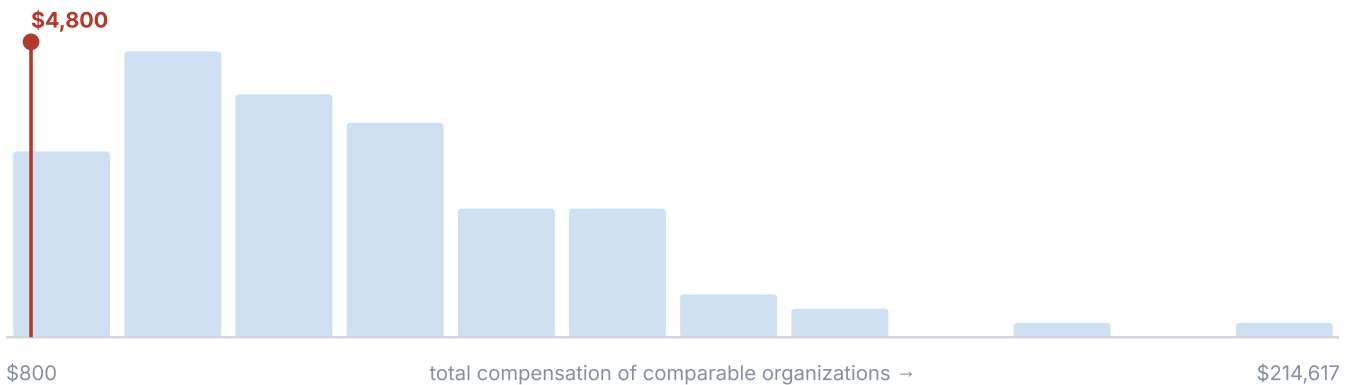
**BUDGET** Total revenue between \$263,964 and \$590,965 — 0.67x to 1.50x the subject's \$393,977 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (X20) + CA + budget 0.67–1.5x revenue.

**90** organizations qualified on sector, size, and geography

→ **90** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$16,981	\$29,566	\$51,945	\$74,875	\$98,939	<b>\$4,800</b>
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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
<a href="#">First lu-mien Church Of Sacramento</a>	CA	\$392,320	Pastor	\$39,108	<b>\$40,263</b>	2023
<a href="#">Beacon Light Mission</a>	CA	\$392,221	Secretary	\$70,874	<b>\$70,874</b>	2024
<a href="#">North County Project</a>	CA	\$391,524	Co-director	\$93,819	<b>\$91,401</b>	2025
<a href="#">Iglesia De Dios Camino De Santidad Inc</a>	CA	\$390,803	Chief Executive Officer	\$52,000	<b>\$52,000</b>	2024
<a href="#">New Creation Life Ministries Inc</a>	CA	\$397,820	Ceo	\$49,920	<b>\$49,920</b>	2024
<a href="#">Calvary Chapel Of Temecula Valley</a>	CA	\$389,499	President/ceo	\$24,000	<b>\$24,000</b>	2024
<a href="#">Word To Russia</a>	CA	\$384,186	Mysin	\$29,704	<b>\$30,581</b>	2023
<a href="#">Revelation Ministries Incorporated</a>	CA	\$382,335	President/founder	\$28,640	<b>\$28,640</b>	2024
<a href="#">Legacy Collaborative</a>	CA	\$407,891	Ceo	\$15,391	<b>\$15,391</b>	2024
<a href="#">Catholic Campus Ministry Association</a>	CA	\$409,519	Director	\$119,654	<b>\$119,654</b>	2024
<a href="#">Prison Ministry Of America Inc</a>	CA	\$377,362	Chairman/executive Director	\$45,325	<b>\$45,325</b>	2024
<a href="#">United Family Associates Foundation</a>	CA	\$412,558	President	\$12,097	<b>\$12,454</b>	2023
<a href="#">International University And Theological</a>	CA	\$375,379	Ceo	\$30,000	<b>\$29,227</b>	2025
<a href="#">Bay Area School Of Ministry Inc</a>	CA	\$414,196	Director	\$104,500	<b>\$111,997</b>	2022

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Encouragement International Inc</a>	CA	\$414,281	President	\$96,000	<b>\$96,000</b>	2024
<a href="#">Miqlat Inc</a>	CA	\$373,363	Treasurer	\$69,700	<b>\$71,759</b>	2023
<a href="#">Jesus Is The Answer Inc</a>	CA	\$371,517	President	\$36,000	<b>\$36,000</b>	2024
<a href="#">Harvest Ministries International</a>	CA	\$416,813	President	\$67,500	<b>\$69,494</b>	2023
<a href="#">Christian Science Committee On</a>	CA	\$370,153	Secretary	\$49,170	<b>\$49,170</b>	2024
<a href="#">Japanese Christian Fellowship</a>	CA	\$370,133	Internationa	\$37,404	<b>\$38,509</b>	2023
<a href="#">A Committment To Our Roots Inc</a>	CA	\$369,823	President	\$83,500	<b>\$85,966</b>	2023
<a href="#">Willow Christian Academy</a>	CA	\$369,642	Program Dire	\$30,600	<b>\$30,600</b>	2024
<a href="#">Logos Missionary Services</a>	CA	\$418,935	President	\$36,416	<b>\$36,416</b>	2024
<a href="#">Center For Biblical Unity</a>	CA	\$364,864	Founder & President	\$95,741	<b>\$98,569</b>	2023
<a href="#">Appleseed Ministry Group Inc</a>	CA	\$364,380	Executive Director	\$57,600	<b>\$57,600</b>	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 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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT **90** organizations. Compensation range \$800–\$214,617; filing years 2022–2025.

SIZE BASIS	Matched on total revenue (\$393,977); for reference, expenses \$329,919 and assets \$0.
ROLE MATCH	Cecilia Fernandez, 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.
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	1 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	1 <sup>st</sup>
Reportable pay only (column D), adjusted	2 <sup>nd</sup>
All sources (D + E + F), adjusted	1 <sup>st</sup>

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 (Cecilia Fernandez) 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 90 similarly situated organizations (Same NTEE sector (X20) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,800 is reasonable (approximately the 1<sup>st</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.