

Micah Center

Executive Director / CEO

This analysis benchmarks the total compensation of **Allison Mcculley, Executive Director / CEO** (\$85,000) against **every comparable organization** that fit the selection criteria — **53** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 81st percentile of comparable organizations

within the typical range

Benchmarked executive: Allison Mcculley — 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 (X90).

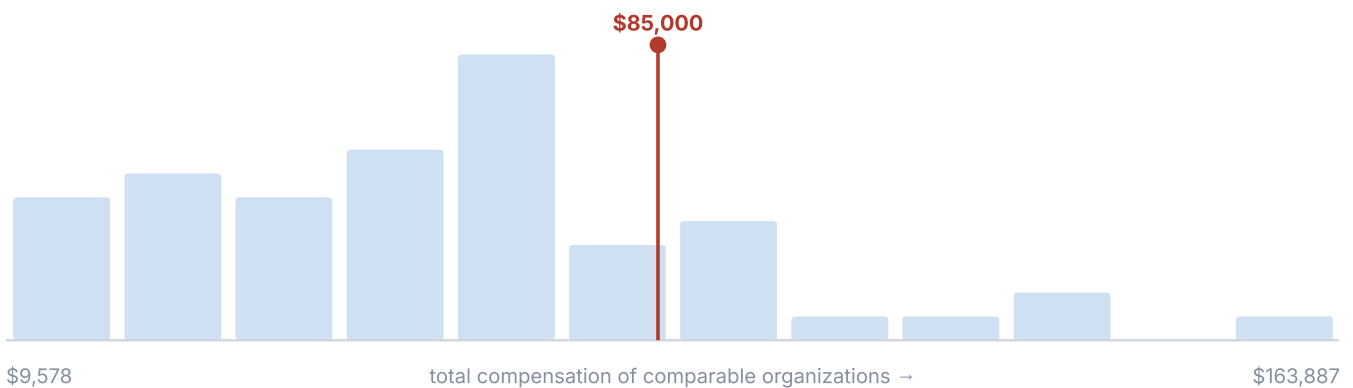
BUDGET Total revenue between \$203,198 and \$454,923 — 0.67x to 1.50x the subject's \$303,282 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (X90), nationwide + budget 0.67–1.5x revenue.

53 organizations qualified on sector, size, and geography

→ **53** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,301

\$37,221

\$59,742

\$77,259

\$96,001

\$85,000



■ 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 MI 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
Downtown Ministries Inc	PA	\$301,979	President	\$20,266	\$19,019	2024
Alliance Network	PA	\$306,343	Chairman	\$59,178	\$57,175	2023
Touch Of Fire Ministries Inc	FL	\$310,699	President/chairman	\$90,048	\$79,606	2024
Family Promise Of Great Falls	MT	\$314,498	Executive Director	\$62,400	\$63,298	2024
Christian Campus Fellowship At Uga	GA	\$316,402	Director	\$49,718	\$47,043	2024
Truth Is One Interfaith Church Inc	NC	\$316,502	President	\$72,000	\$70,008	2024
David Chung Ministries International	WA	\$316,627	President	\$15,500	\$13,445	2023
Cornerstone Community Ministries	PA	\$286,154	Executive Di	\$74,000	\$69,444	2024
African Leadership Development	ID	\$320,946	Executive Director	\$89,177	\$89,273	2024
Goodcities	MN	\$284,677	President And Ceo	\$96,200	\$92,094	2023
Blind Faith Ministries Inc	WV	\$284,314	President	\$24,000	\$25,176	2023
Wyandotte County Justice Ministry Organization	KS	\$322,575	Executive Director	\$60,678	\$61,687	2024
Mechanics Of Faith	VA	\$281,035	Executive Director	\$42,000	\$38,162	2024
Interfaith Community Partners	IL	\$325,717	Executive Dir.	\$76,529	\$70,800	2024
The Fruitful Field Inc	FL	\$327,441	Executive Director	\$51,764	\$44,582	2025
Kingdom Story Ministries Inc	WA	\$327,529	President & Founder	\$92,700	\$80,408	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Invest Leadership Initiative Inc	FL	\$278,680	President	\$150,940	\$133,436	2024
Ministry Of Outreach To Slavic Tribes	SC	\$273,936	President	\$9,756	\$9,578	2024
Lmbm Inc	OH	\$333,172	Executive Di	\$27,000	\$26,911	2024
Theres Hope America Inc	GA	\$333,686	Chairmanpresident	\$65,682	\$62,149	2024
City Gates Ministries	WA	\$343,917	President	\$45,019	\$37,929	2024
Steve Hemphill Ministries Inc	TX	\$262,415	Ceo\director	\$35,000	\$33,920	2023
World Christian Leadership Conference	IL	\$258,948	Chairman And President	\$12,000	\$11,102	2024
Interfaith Council Of Alameda County	CA	\$257,134	President	\$49,365	\$41,298	2023
Light Of The World Prayer Center	WA	\$253,280	Executive Director	\$91,700	\$77,259	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI 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 MI 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 53 organizations. Compensation range \$9,578–\$163,887; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$303,282); for reference, expenses \$195,696 and assets \$333,020.

ROLE MATCH Allison Mcculley, 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.**

RELATED-ORG PAY	3 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	81 st
Total compensation (D + F), as reported (no adjustments)	72 nd
Reportable pay only (column D), adjusted	89 th
All sources (D + E + F), adjusted	77 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 (Allison Mcculley) 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 53 similarly situated organizations (Same NTEE sector (X90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$85,000 is reasonable (approximately the 81st 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.