

Fossores

Executive Director / CEO

June 10, 2026

This analysis benchmarks the total compensation of **Dr David Mcdonald, Executive Director / CEO** (\$33,200) against **every comparable organization** that fit the selection criteria — **15** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **40th** percentile of comparable organizations within the typical range

Benchmarked executive: Dr David Mcdonald — reported title “FOUNDER”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (X20).

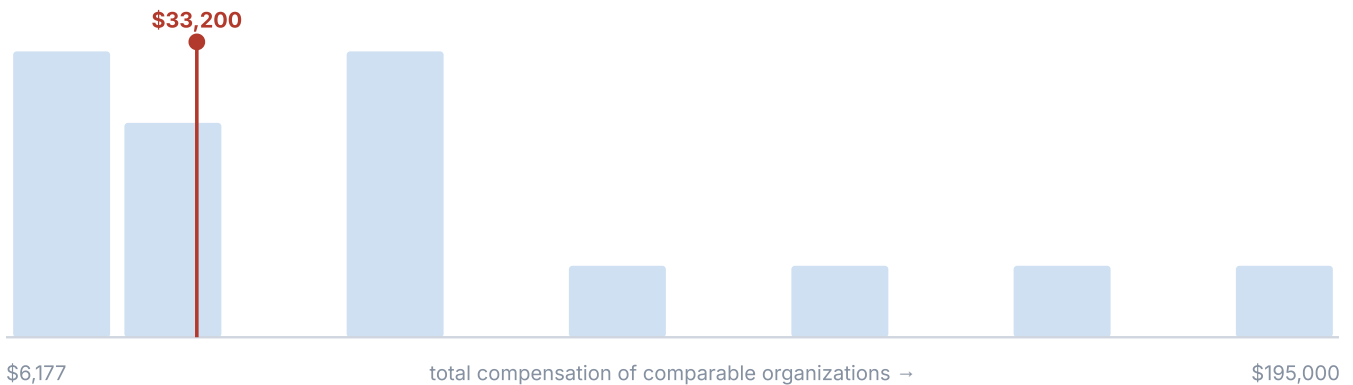
BUDGET Total revenue between \$132,749 and \$297,199 — 0.67x to 1.50x the subject's \$198,133 (the band tightens as size grows).

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

15 organizations qualified on sector, size, and geography

→ **15** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,356	\$20,569	\$54,069	\$81,116	\$137,157	\$33,200
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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 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
Moriah Ministries	MI	\$190,524	Executive Di	\$30,500	\$31,401	2023
St Christine Christian Services	MI	\$210,164	Executive Di	\$35,760	\$36,816	2023
Vertical First Foundation	MI	\$185,078	President	\$118,000	\$118,000	2024
Belay Youth Ministry	MI	\$227,893	President	\$60,974	\$62,775	2023
Global Evangelism Ministry Services Inc	MI	\$228,731	President	\$61,650	\$61,650	2024
Eaglecrest Alaska Missions	MI	\$234,262	Executive Dir.	\$55,500	\$54,069	2025
Activation International Ministries	MI	\$160,082	President	\$26,934	\$26,934	2024
Christian Unity Press	MI	\$154,227	Treasurer	\$68,000	\$68,000	2024
Richard Bush Renewal Center	MI	\$148,384	Executive Director	\$13,000	\$13,384	2023
Beacon Of Hope	MI	\$251,401	Executive Di	\$94,231	\$94,231	2024
Love In Action Missions Global Inc	MI	\$253,280	Ceo & Treasu	\$13,337	\$13,337	2024
The Sword Of The Spirit	MI	\$274,655	Secretary	\$14,204	\$14,204	2024
International Berean Ministries Inc	MI	\$276,931	President	\$6,000	\$6,177	2023
Dave Martin International Corporation	MI	\$293,371	President	\$195,000	\$195,000	2024
Awakened Heart Ministries	MI	\$293,835	Executive Director	\$149,928	\$149,928	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 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 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	15 organizations. Compensation range \$6,177–\$195,000; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$198,133); for reference, expenses \$232,777 and assets \$473,466.
ROLE MATCH	Dr David Mcdonald, reported title " <i>FOUNDER</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
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	40 th
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	40 th
All sources (D + E + F), adjusted	40 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 (Dr David Mcdonald) 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 10, 2026, comparing compensation against 15 similarly situated organizations (Same NTEE sector (X20) + MI + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$33,200 is reasonable (approximately the 40th 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 10, 2026.