

# Wingspan Foundation Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Victoria M Downing, Executive Director / CEO** (\$4,785) 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 8<sup>th</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Victoria M Downing — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

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

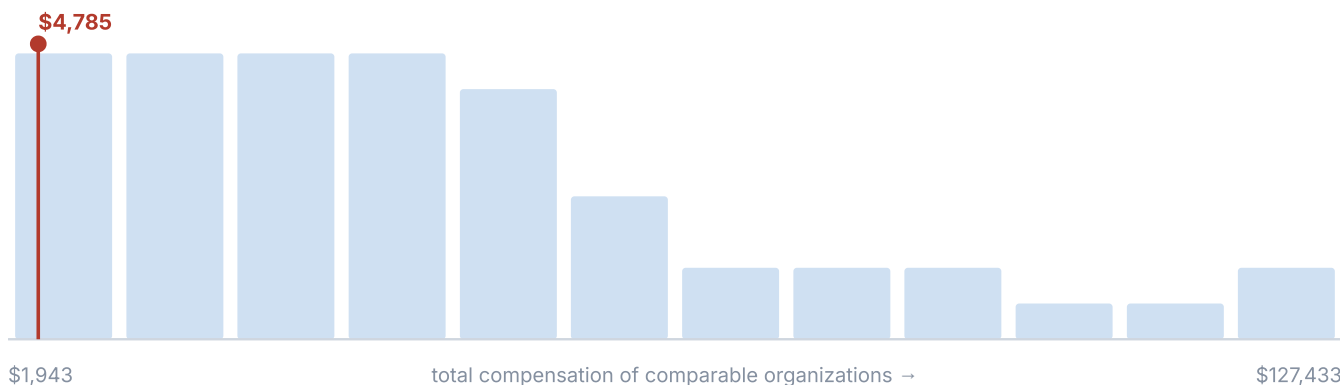
**BUDGET** Total revenue between \$123,592 and \$276,699 — 0.67x to 1.50x the subject's \$184,466 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (X20) + FL + 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



\$6,730

\$18,455

\$37,298

\$56,336

\$86,252

**\$4,785**



## ■ 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 FL 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="#">Mission Myanmar Inc</a>	FL	\$183,892	Board President	\$16,800	<b>\$16,318</b>	2024
<a href="#">Reach International Ministries Inc</a>	FL	\$182,837	President	\$65,924	<b>\$65,924</b>	2023
<a href="#">Billy Gray Ministries Inc</a>	FL	\$186,761	Gray	\$25,000	<b>\$24,283</b>	2024
<a href="#">Len Ministries Inc</a>	FL	\$188,434	President	\$41,800	<b>\$40,601</b>	2024
<a href="#">One In Christ Inc</a>	FL	\$180,068	Director	\$84,000	<b>\$81,590</b>	2024
<a href="#">Advancing Church Ministries</a>	FL	\$179,730	President	\$53,250	<b>\$53,250</b>	2023
<a href="#">Pathway Learning Inc</a>	FL	\$179,564	Pres/chairma	\$131,197	<b>\$127,433</b>	2024
<a href="#">New Beginnings Ministries Of Hardee County Inc</a>	FL	\$191,198	Director	\$42,300	<b>\$42,300</b>	2023
<a href="#">St Luke Missionary Baptist Church Of Narcoossee Inc</a>	FL	\$193,514	Pastor	\$33,945	<b>\$32,121</b>	2025
<a href="#">Mike Kruger Ministries Inc</a>	FL	\$195,198	President	\$90,000	<b>\$87,418</b>	2024
<a href="#">Eglise Sur Le Rocher International Petros Ministry</a>	FL	\$197,420	President	\$17,500	<b>\$16,998</b>	2024
<a href="#">Alive Again Ministries Inc</a>	FL	\$199,499	President	\$52,654	<b>\$52,654</b>	2023
<a href="#">Global 504</a>	FL	\$201,459	President	\$58,000	<b>\$56,336</b>	2024
<a href="#">Ocala United Inc</a>	FL	\$205,659	Director	\$62,400	<b>\$62,400</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">The Well Training Ministry Inc</a>	FL	\$205,668	Board Member/community Admin	\$3,000	<b>\$2,914</b>	2024
<a href="#">The Collaborative Inc</a>	FL	\$208,060	President	\$37,500	<b>\$36,424</b>	2024
<a href="#">Christ Apostolic Church Of Orlando Inc</a>	FL	\$160,668	President/pastor	\$36,000	<b>\$34,967</b>	2024
<a href="#">Antioch Breakthrough Ministries Inc</a>	FL	\$160,100	Pastor/president	\$41,632	<b>\$40,438</b>	2024
<a href="#">Champions Of Faith International Church Inc</a>	FL	\$158,926	President	\$17,900	<b>\$17,900</b>	2023
<a href="#">7117 Ministries Inc</a>	FL	\$210,451	Executive Dir.	\$51,131	<b>\$51,131</b>	2023
<a href="#">Cyber Civil Rights Initiative Inc</a>	FL	\$211,684	Executive Director	\$80,000	<b>\$80,000</b>	2023
<a href="#">St Clare Sisters Retreat Ministry Inc</a>	FL	\$212,449	Secretary/treasurer	\$8,000	<b>\$7,770</b>	2024
<a href="#">Tommy Brandt Ministries Inc</a>	FL	\$156,047	P	\$11,750	<b>\$11,413</b>	2024
<a href="#">Tim And Gaye Goad Ministries Inc</a>	FL	\$155,538	President	\$97,752	<b>\$94,948</b>	2024
<a href="#">Forrest Ministries Inc</a>	FL	\$154,730	Director	\$30,000	<b>\$29,139</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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	53 organizations. Compensation range \$1,943–\$127,433; filing years 2022–2025.
SIZE BASIS	Matched on total revenue (\$184,466); for reference, expenses \$207,302 and assets \$36,365.
ROLE MATCH	Victoria M Downing, reported title "PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	3 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	8 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	8 <sup>th</sup>
Reportable pay only (column D), adjusted	15 <sup>th</sup>
All sources (D + E + F), adjusted	8 <sup>th</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 (Victoria M Downing) 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 (X20) + FL + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$4,785 is reasonable (approximately the 8<sup>th</sup> 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.