

The Morton L And Amy R Friedkin

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Rebecca Randall, Executive Director / CEO** (\$42,727) against **every comparable organization** that fit the selection criteria — **490** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **51st** percentile of comparable organizations

within the typical range

Benchmarked executive: Rebecca Randall — reported title "DIRECTOR FROM MAY 8TH", 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 (T22).
BUDGET	Total revenue between \$106,739 and \$238,968 — 0.67x to 1.50x the subject's \$159,312 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

490 organizations qualified on sector, size, and geography → **490** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$8,135	\$22,410	\$41,674	\$66,816	\$97,784	\$42,727
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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
Banfield Better Together Fund	WA	\$159,633	Board President	\$9,857	\$9,927	2024
The Oswald Supporting Organization	OH	\$158,852	Secretary/treasurer	\$60,259	\$73,912	2023
Nwa Challenge For Hope Inc	AR	\$158,642	Executive Director	\$28,000	\$36,449	2023
Curing Retinal Blindness	OH	\$158,539	Ceo	\$49,332	\$60,510	2023
Womentum Inc	WY	\$160,183	Executive Director	\$71,500	\$88,666	2023
The Mascarenas Foundation	TX	\$160,200	Vice President	\$25,500	\$28,692	2024
David & Ruth Moskowitz Family Charitable	OH	\$160,207	Trustee	\$54,292	\$66,593	2023
United Way Of Lapeer County	MI	\$160,411	Prior Exec D	\$34,545	\$40,108	2024
Roswell Sertoma Club Inc	NM	\$160,632	Secretary	\$5,008	\$6,058	2024
United Way Of Gibson County Inc	IN	\$160,780	Executive Director	\$64,020	\$73,984	2025
Bunny And Alan Bernstein Family	MD	\$160,864	Public Director	\$36,499	\$38,384	2024
Nathalie & Theodore Jones Charitable	MA	\$157,704	Trustee	\$23,177	\$25,108	2022
Global Foundation	PA	\$161,330	Ceo	\$139,734	\$161,375	2023
Hope For Honduran Children Foundation	OH	\$156,995	Executive Director	\$42,000	\$50,038	2024
Career & Networking Center	IL	\$162,193	Executive Director	\$90,011	\$99,540	2024
Kurland Family Foundation	CA	\$162,477	President & Ceo	\$60,449	\$60,449	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Torch Foundation	CA	\$162,480	President & Ceo	\$151,000	\$151,000	2023
Canoeing For Kids	SC	\$162,581	Exexecutive Dir	\$31,500	\$36,965	2024
Milwaukee Center For Independence	WI	\$162,963	President/ceo	\$53,025	\$62,292	2024
Ulec Leverage Inc	NY	\$155,349	Board Member	\$71,789	\$75,125	2023
Women In Charge	MO	\$163,296	Co-executive Director	\$9,756	\$11,623	2024
Capital Cause	MD	\$155,183	Ceo	\$119,817	\$126,003	2024
The Resolution Center Inc	NE	\$163,621	Executive Di	\$65,053	\$81,028	2023
Chase Brexton Realty Inc	MD	\$155,000	Vice President	\$82,902	\$87,183	2024
Royal Promise	MN	\$163,641	President	\$3,000	\$3,335	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 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 490 organizations. Compensation range \$111–\$1,227,171; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$159,312); for reference, expenses \$61,187 and assets \$5,946,022. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Rebecca Randall, reported title "*DIRECTOR FROM MAY 8TH*", 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 164 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 28 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	51 st
Total compensation (D + F), as reported (no adjustments)	58 th
Reportable pay only (column D), adjusted	0 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 (Rebecca Randall) 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 490 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$42,727 is reasonable (approximately the 51st 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.