

Silent Observer Of West Michigan

Executive Director / CEO

EIN 822884153
 MI · NTEE X12
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Jennifer Reynolds, Executive Director / CEO** (\$55,380) against **every comparable organization** that fit the selection criteria — **325** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **82nd** percentile of comparable organizations within the typical range

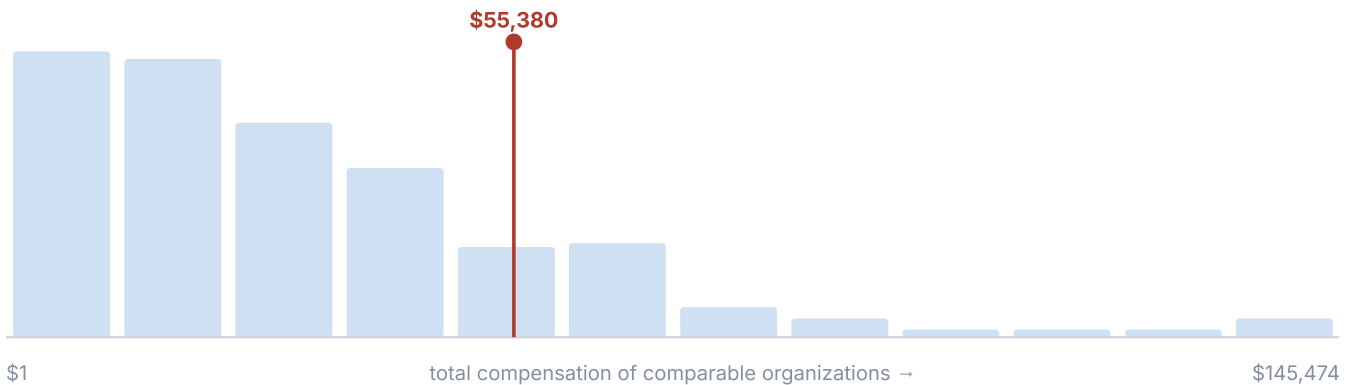
Benchmarked executive: Jennifer Reynolds — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X12).
BUDGET	Total revenue between \$56,326 and \$126,105 — 0.67x to 1.50x the subject's \$84,070 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (X), nationwide + budget 0.67–1.5x revenue.

325 organizations qualified on sector, size, and geography → **325** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,302	\$12,918	\$27,173	\$46,308	\$69,591	\$55,380
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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
Xtend Ministries International	TX	\$83,807	President	\$57,742	\$57,613	2023
Plainview Meditation Center Inc	NY	\$84,512	President	\$4,800	\$4,094	2025
Parresia Inc	AL	\$84,570	Gunn	\$7,000	\$7,543	2023
Pray The Bay Area	CA	\$83,451	Treasurer	\$18,000	\$15,059	2024
The Forrest & Lena Johnson Memorial	MS	\$83,338	Director	\$1,000	\$1,111	2023
Kingdomstrate	CA	\$84,875	President	\$36,665	\$31,580	2023
Oracle Religious Association	DC	\$83,156	Exec. Director	\$12,994	\$11,047	2024
World Encounter	MN	\$85,204	Ceo	\$48,000	\$47,309	2023
Heartstream Resources	NC	\$82,843	President	\$22,789	\$23,487	2023
Beloved Warriors Inc	IN	\$85,303	Founder/ceo	\$36,500	\$37,292	2024
New Life Network	GA	\$85,382	Director	\$60,000	\$60,175	2023
Ministerio Internacional El Shadai Corp	FL	\$82,662	President	\$12,000	\$11,244	2023
Steve Henshaw Ministry Inc	MO	\$82,655	President	\$134,710	\$138,232	2024
Great Light Tao	CA	\$85,527	Chairman	\$79,589	\$66,583	2024
Centro Aviva Iglesia De Jesucristo Nueva	CA	\$85,640	President & Ceo	\$36,300	\$30,368	2024
Ministerio Evangelistico Cristo Te Llama Inc	IN	\$85,700	President	\$26,000	\$26,564	2024
Stephen Tong Evangelistic Ministries International	OH	\$82,410	President And Missionary	\$18,500	\$18,984	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Epic Ministry	HI	\$85,773	Executive Di	\$7,170	\$6,403	2023
Rob White Ministries Inc	SC	\$85,781	President	\$31,092	\$31,426	2024
Men Of Resolution	CA	\$82,247	President	\$6,000	\$5,020	2024
Fairview Mountain Ministries Inc	NC	\$82,041	Executive Directornon Voting	\$41,960	\$42,005	2024
One Kingdom Mission	GA	\$86,380	Pastor	\$42,500	\$41,401	2024
Brooklyn United Methodist Health	NY	\$86,514	Ceo	\$76,026	\$66,558	2024
San Simeon By The Sound	NY	\$81,588	Cfo	\$14,333	\$12,918	2023
Center For Pastoral Effectiveness	CO	\$86,674	Director	\$31,000	\$28,799	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	325 organizations. Compensation range \$1–\$145,474; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$84,070); for reference, expenses \$91,857 and assets \$171,677.
ROLE MATCH	Jennifer Reynolds, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	23 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	82 nd
Total compensation (D + F), as reported (no adjustments)	82 nd
Reportable pay only (column D), adjusted	83 rd
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 (Jennifer Reynolds) 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 325 similarly situated organizations (Same NTEE major group (X), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$55,380 is reasonable (approximately the 82nd 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.