

Kalapa Media Inc

Executive Director / CEO

EIN 831767790
 CO · NTEE X20
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Mark Whaley, Executive Director / CEO** (\$19,650) against **every comparable organization** that fit the selection criteria — **41** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **10th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Mark Whaley — reported title "Executive Director", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

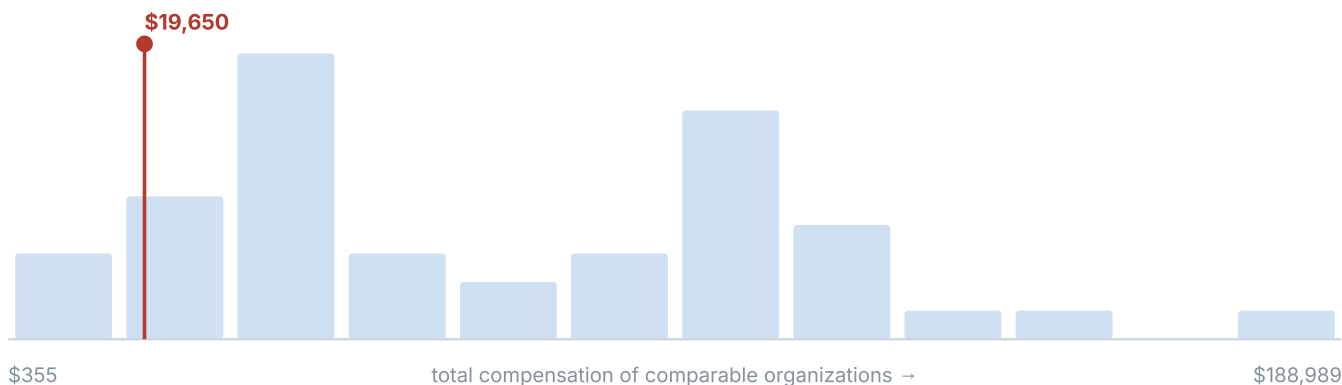
SECTOR Organizations sharing the subject's NTEE classification (X20).

BUDGET Total revenue between \$264,977 and \$593,233 — 0.67x to 1.50x the subject's \$395,489 (the band tightens as size grows).

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

41 organizations qualified on sector, size, and geography → **41** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,767	\$37,063	\$61,788	\$100,800	\$116,162	\$19,650
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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 CO 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
The Refuge	CO	\$395,203	Cofounder	\$345	\$355	2023
Be The Gift Incorporated	CO	\$390,793	Corporate President / Ceo	\$96,702	\$96,702	2024
Church Reform & Revitalization Inc	CO	\$387,866	Director	\$75,000	\$77,215	2023
Activ8 Sports Inc	CO	\$404,800	President	\$100,000	\$100,000	2024
Reclaim Ministries Inc	CO	\$385,307	President	\$100,800	\$100,800	2024
Journey Quest Inc	CO	\$405,780	Executive Dir.	\$85,167	\$85,167	2024
One Hope Of Northern Colorado	CO	\$411,659	President	\$111,431	\$114,722	2023
Behrman Ministries Inc	CO	\$376,217	Pres/treasurer	\$33,602	\$34,595	2023
Frontier Labourers For Christ	CO	\$375,320	Interim Executive Director	\$89,382	\$89,382	2024
Solid Rock Baptist Church	CO	\$372,568	Agyei-mensah	\$22,755	\$23,427	2023
Hamere Noh Kidane Mehret Tigrayan Orthodox Church	CO	\$368,370	Prist	\$36,000	\$37,063	2023
Laflin Life Foundation Inc	CO	\$426,424	President	\$134,842	\$138,825	2023
Digital Great Commission Ministries	CO	\$362,781	President	\$42,766	\$44,029	2023
1st Street Church	CO	\$359,128	President	\$16,203	\$16,203	2024
Contemplative Outreach Of Colorado	CO	\$434,875	Administrato	\$40,000	\$40,000	2024
Rocky Mountain Police Chaplains	CO	\$355,724	Executive Director	\$24,000	\$24,709	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Cross Ministry Group	CO	\$441,244	Director	\$41,500	\$41,500	2024
Upon The Rock	CO	\$336,966	President/tr	\$41,400	\$41,400	2024
House Of Israel Intl Ministries Inc	CO	\$332,689	Chairman And President	\$124,145	\$124,145	2024
Shepherds Heart Ministry	CO	\$458,660	President	\$112,829	\$116,162	2023
Treasure Mountain Bible Camp	CO	\$322,791	Board Member/camp Director	\$19,200	\$19,767	2023
The Glory Project Inc	CO	\$477,636	President	\$94,890	\$97,693	2023
Whole Heart Ministries Inc	CO	\$308,371	Executive Dir.	\$99,198	\$102,128	2023
Msc Family Restoration Center	CO	\$304,046	President/ Exec. Director	\$107,432	\$107,432	2024
Cityunite	CO	\$299,157	Executive Di	\$109,874	\$109,874	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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 41 organizations. Compensation range \$355–\$188,989; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$395,489); for reference, expenses \$363,732 and assets \$269,960.

ROLE MATCH Mark Whaley, reported title "*Executive Director*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	10 th
Total compensation (D + F), as reported (no adjustments)	12 th
Reportable pay only (column D), adjusted	12 th
All sources (D + E + F), adjusted	10 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 (Mark Whaley) 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 41 similarly situated organizations (Same NTEE sector (X20) + CO + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$19,650 is reasonable (approximately the 10th 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.