

Youth Development Resource Center

Executive Director / CEO

EIN 854246792
 CA · NTEE B90
 FY ending 2024-10-31
 June 9, 2026

This analysis benchmarks the total compensation of **Haofan Cheng, Executive Director / CEO** (\$26,725) against **every comparable organization** that fit the selection criteria — **64** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **55th** percentile of comparable organizations within the typical range

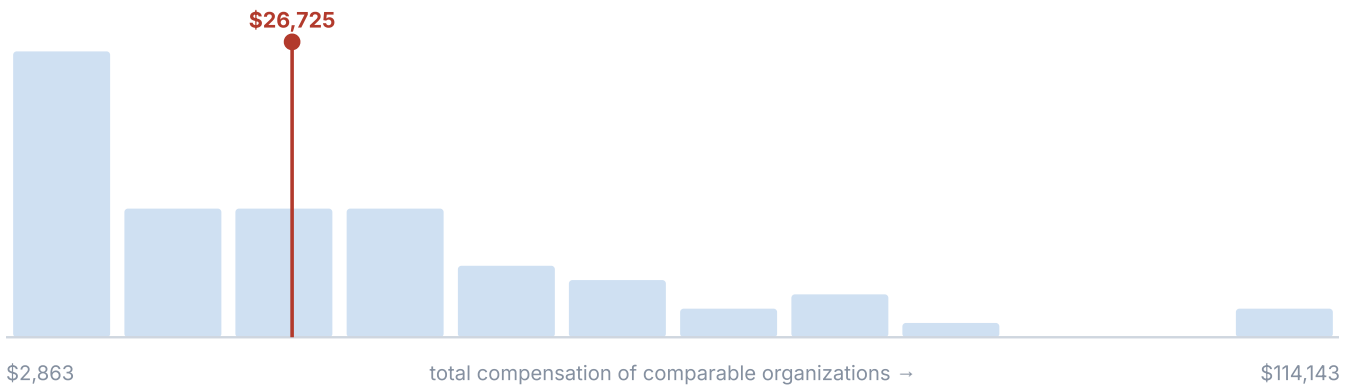
Benchmarked executive: Haofan Cheng — reported title “CHAIRMAN”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (B90).
- BUDGET** Total revenue between \$60,897 and \$136,338 — 0.67x to 1.50x the subject's \$90,892 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (B90), nationwide + budget 0.67–1.5x revenue.

64 organizations qualified on sector, size, and geography → **64** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,409	\$9,691	\$23,140	\$40,296	\$64,109	\$26,725
---------	---------	----------	----------	----------	----------



● 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
Maxmath Tutoring Online Inc New York Branch	NY	\$89,929	Ceo	\$5,188	\$5,429	2024
Ekko Worship Alliance	CO	\$92,468	Secretary/tr	\$21,108	\$22,835	2025
King's Kids Foundation Inc	AL	\$89,077	Executive Di	\$36,000	\$45,040	2024
Maxmath Tutoring Online Puerto Rico Branch Inc	PR	\$93,174	Ceo	\$5,205	\$5,205	2024
Hope United Community Development Corporation	MN	\$93,754	Executive Director	\$30,223	\$35,606	2023
Stars Math And English Academy	NC	\$93,755	Executive Director	\$10,534	\$12,605	2024
Maxmath Tutoring Online Inc Texas Branch	TX	\$87,172	Executive Director	\$5,205	\$6,030	2024
Maxmath Tutoring Online South Carolina Branch	SC	\$86,937	Ceo	\$5,205	\$6,288	2024
Maxmath Tutoring Online Maryland Branch Inc	MD	\$86,664	Executive-director	\$5,205	\$5,635	2024
Academic Abundance Inc	NC	\$95,137	Executive Di	\$9,047	\$10,826	2024
Denver Center For International Studies Foundation	CO	\$86,353	Executive Director	\$54,750	\$60,797	2024
10 Academy Corp	CA	\$95,587	Managing Director	\$42,000	\$42,000	2024
Bay Area Financial Educ Foundation	CA	\$86,047	Executive Director	\$31,350	\$31,350	2024
Center For Community Dispute Settlement	CA	\$95,927	Executive-director	\$8,100	\$8,100	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Southwest Christian Academy	CA	\$97,710	Executive Director	\$16,255	\$16,255	2024
Uncw Corporation li	NC	\$83,356	President	\$46,916	\$54,693	2025
Mscbs Support Corporation	NE	\$99,990	President	\$6,137	\$7,447	2025
United States Earth Science	OK	\$102,526	Executive Di	\$29,162	\$37,187	2024
Maxmath Tutoring Online Inc Dc Branch	DC	\$78,567	Ceo	\$5,205	\$5,290	2024
Minnesota Trucking Association	MN	\$103,488	President	\$14,000	\$16,494	2023
Maxmath Tutoring Online Inc	GA	\$77,264	President	\$5,205	\$6,061	2024
Oxford City Schools Education Foundation	AL	\$77,120	Executive Director	\$25,200	\$32,459	2023
Maxcen Housing Society Inc Massachusetts Branch	MA	\$76,664	Ceo	\$5,190	\$5,401	2024
Totally Local Vc Agricultural Education Foundation	CA	\$106,012	President, Treasurer, Director	\$19,000	\$19,000	2024
Empowerment Farm Inc	FL	\$75,476	Vice President	\$14,200	\$15,449	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 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 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 64 organizations. Compensation range \$2,863–\$114,143; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$90,892); for reference, expenses \$110,743 and assets \$0.

ROLE MATCH	Haofan Cheng, reported title " <i>CHAIRMAN</i> ", 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	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	55 th
Total compensation (D + F), as reported (no adjustments)	61 st
Reportable pay only (column D), adjusted	63 rd
All sources (D + E + F), adjusted	50 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 (Haofan Cheng) 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 64 similarly situated organizations (Same NTEE sector (B90), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,725 is reasonable (approximately the 55th 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.