

Eshara

Executive Director / CEO

EIN 872256670

MN · NTEE P20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Ahmed Makaraan, Executive Director / CEO** (\$42,000) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **18th** percentile of comparable organizations below the typical range for comparable organizations

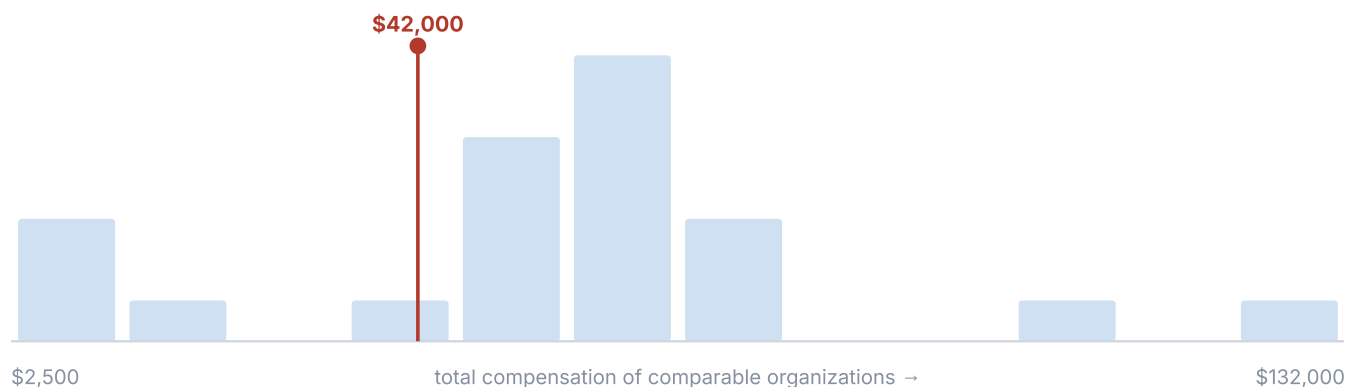
Benchmarked executive: Ahmed Makaraan — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P20).
BUDGET	Total revenue between \$158,262 and \$354,319 — 0.67x to 1.50x the subject's \$236,213 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P20) + MN + budget 0.67–1.5x revenue.

22 organizations qualified on sector, size, and geography → **22** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$12,599	\$46,732	\$58,466	\$64,775	\$75,946	\$42,000
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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 MN 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
Ministry For Orphans And Widows	MN	\$238,480	Ceo/director	\$46,000	\$44,814	2025
Holy Family Adoption Agency	MN	\$242,350	Executive Di	\$58,240	\$58,240	2024
American Heroes Outdoors	MN	\$243,227	Gall	\$62,396	\$64,239	2023
Legacy Family Center1099	MN	\$228,283	Executive Dir.	\$76,607	\$76,607	2024
More	MN	\$244,818	Executive Dir.	\$62,154	\$62,154	2024
Life Mower County	MN	\$224,891	Executive Dir.	\$52,917	\$52,917	2024
Community Resource Center	MN	\$221,304	Executive Director	\$64,954	\$64,954	2024
Conexiones	MN	\$215,685	Executive Di	\$46,722	\$46,722	2024
Restore Recovery	MN	\$258,857	Ceo	\$58,692	\$58,692	2024
Global Village Connect	MN	\$212,206	Executive Di	\$62,708	\$62,708	2024
Uptown Association Inc	MN	\$204,192	Executive Dir.	\$70,000	\$70,000	2024
Vineyard Community Services	MN	\$203,346	Executive Director	\$12,000	\$12,354	2023
White Bear Lake Basketball Association	MN	\$269,489	Tournament Director	\$2,500	\$2,500	2024
Love In The Name Of Christ - Big Wo	MN	\$272,036	Executive Di	\$48,000	\$46,763	2025
Bread Of Life Ministries Of Minnesota	MN	\$287,826	President/treas	\$14,800	\$14,800	2024
All In Ministries	MN	\$184,039	Chairman/president	\$103,907	\$106,976	2023
Practical Rep Payee Services Inc	MN	\$182,731	Vice President	\$132,000	\$132,000	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Midwest Outdoors Unlimited Inc	MN	\$295,577	President	\$49,500	\$49,500	2024
Common Cup Ministry Inc	MN	\$309,122	Executive Di	\$60,500	\$62,287	2023
Atlas Of Rock County	MN	\$316,230	Director	\$53,166	\$54,736	2023
Lakes Life Care Center Inc	MN	\$317,595	Director	\$10,800	\$10,800	2024
Nursing Heart Inc	MN	\$334,147	Executive Director	\$70,000	\$70,000	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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	22 organizations. Compensation range \$2,500–\$132,000; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$236,213); for reference, expenses \$271,458 and assets \$159,835.
ROLE MATCH	Ahmed Makaraan, reported title <i>"Executive Director"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
OUTLIERS	6 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	18th
Total compensation (D + F), as reported (no adjustments)	18th

Reportable pay only (column D), adjusted

18th

All sources (D + E + F), adjusted

18th

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 (Ahmed Makaraan) 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 22 similarly situated organizations (Same NTEE sector (P20) + MN + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$42,000 is reasonable (approximately the 18th 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.