

This analysis benchmarks the total compensation of **Michelle Cekov, Executive Director / CEO** (\$44,000) against **every comparable organization** that fit the selection criteria — **32** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **59th** percentile of comparable organizations within the typical range

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

How comparable organizations were selected

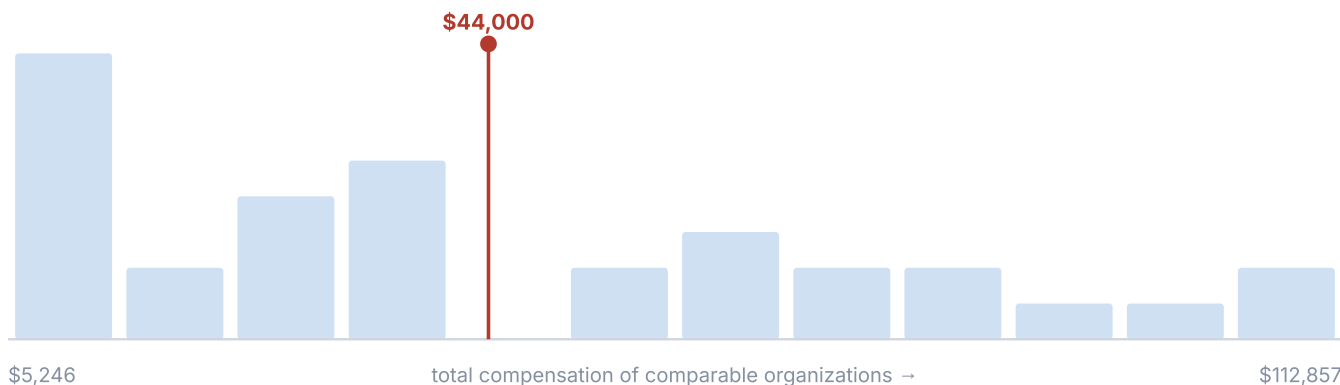
SECTOR Organizations sharing the subject's NTEE classification (Q33).

BUDGET Total revenue between \$202,792 and \$454,012 — 0.67x to 1.50x the subject's \$302,675 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (Q33) + CA + budget 0.67–1.5x revenue.

32 organizations qualified on sector, size, and geography → **32** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,033	\$15,905	\$36,455	\$69,174	\$90,069	\$44,000
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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 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
Adopt A Family Foundation	CA	\$314,408	Ceo/chair	\$6,000	\$5,828	2024
Hope Filled Hearts 4 Africa Inc	CA	\$318,590	President	\$12,000	\$11,656	2024
Afghan Literacy Foundation	CA	\$284,594	Executive Director	\$13,000	\$12,627	2024
Guatemala Deaf Ministries	CA	\$321,509	Vice President	\$32,875	\$31,932	2024
Faith Hope And Charity Inc	CA	\$329,606	Secretary/treasurer	\$25,200	\$25,200	2023
Onmission Partners	CA	\$275,568	Ceo & Secret	\$30,000	\$30,000	2023
Bridges Of Hope International	CA	\$332,038	President	\$112,857	\$112,857	2023
The Charis Project	CA	\$263,271	Ceo	\$24,000	\$23,311	2024
Far Reaching Ministries Aviation Inc	CA	\$260,470	Ceo	\$108,806	\$105,684	2024
Angel Of Faith Non Profit Organization	CA	\$346,809	President	\$82,500	\$80,133	2024
Advanced Center For Eyecare Global	CA	\$258,535	Executive Dir.	\$75,000	\$75,000	2023
Unatti Foundation	CA	\$247,939	President	\$38,000	\$36,910	2024
Olive Tree Ministry Inc	CA	\$358,573	Executive Di	\$36,000	\$36,000	2023
Africa Future Foundation	CA	\$358,743	Cfo	\$12,000	\$12,000	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
A Touch Of Love Foundation	CA	\$244,733	President	\$74,868	\$72,720	2024
Here For Kids International	CA	\$242,854	Exec Director	\$98,291	\$98,291	2023
The Senegal Health Institute	CA	\$240,744	Exec Director	\$58,240	\$56,569	2024
Valentino Achak Deng Foundation	CA	\$368,263	Executive Director/co-founder	\$93,750	\$91,060	2024
Haiti Gospel Outreach	CA	\$371,372	Development	\$50,400	\$50,400	2023
Build And Restore International	CA	\$232,223	President	\$20,000	\$20,000	2023
Ruel Foundation Usa	CA	\$229,495	Board Member	\$5,401	\$5,246	2024
Refugees United Foundation Usa	CA	\$384,439	Treasurer	\$64,702	\$62,846	2024
Himalayan Childrens Fund	CA	\$390,400	Director	\$36,000	\$36,000	2023
Business For Social Good	CA	\$390,472	President & Ceo	\$70,000	\$67,992	2024
Because Of Hope	CA	\$213,002	President/exec Director	\$42,000	\$40,795	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 **32** organizations. Compensation range \$5,246–\$112,857; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$302,675); for reference, expenses \$1,657,755 and assets \$7,880,085. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

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

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

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	59 th
Total compensation (D + F), as reported (no adjustments)	59 th
Reportable pay only (column D), adjusted	59 th
All sources (D + E + F), adjusted	59 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 (Michelle Cekov) 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 10, 2026, comparing compensation against 32 similarly situated organizations (Same NTEE sector (Q33) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$44,000 is reasonable (approximately the 59th 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 10, 2026.