

The Foundation Of The American

Executive Director / CEO

EIN 954375651

CA · NTEE Z99Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Linda Michels, Executive Director / CEO** (\$32,726) against **every comparable organization** that fit the selection criteria — **34** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **35th** percentile of comparable organizations within the typical range

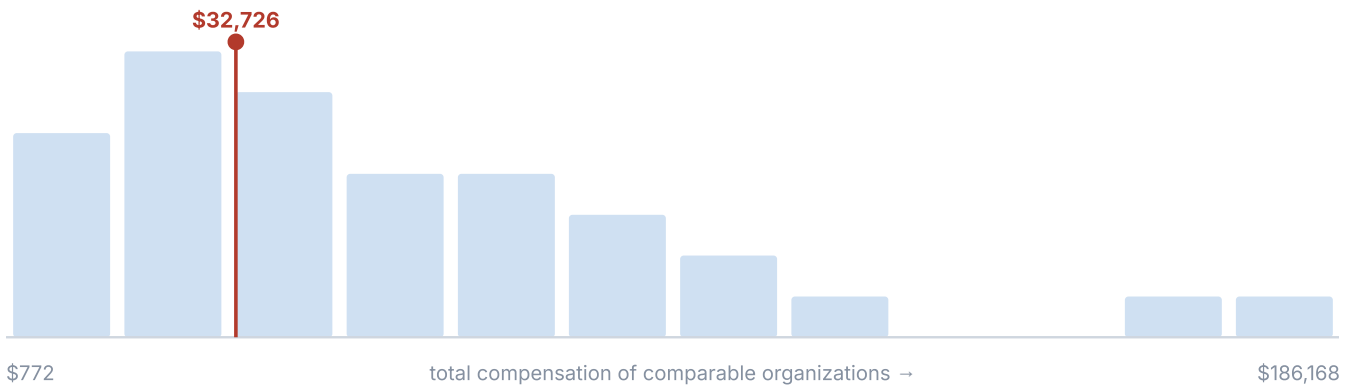
Benchmarked executive: Linda Michels — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (Z99Z).
BUDGET	Total revenue between \$151,863 and \$339,993 — 0.67x to 1.50x the subject's \$226,662 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (Z99) + CA + budget 0.67–1.5x revenue.

34 organizations qualified on sector, size, and geography → **34** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,084	\$22,633	\$44,357	\$72,512	\$97,490	\$32,726
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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
Stanislaus Partners In Education	CA	\$231,523	Executive Director	\$50,610	\$50,610	2024
Alliance For Education Solutions Inc	CA	\$232,064	Executive Director	\$32,500	\$33,460	2023
Health Career Collaborative Inc	CA	\$217,900	Ceo	\$186,168	\$186,168	2024
Economic Development Corporation	CA	\$235,716	Executive Director	\$110,027	\$110,027	2024
Yucaipa Swim Team Inc	CA	\$235,834	Executive Di	\$58,000	\$58,000	2024
Earth Images Foundation	CA	\$216,823	President And Video Producer	\$58,387	\$58,387	2024
Upward Bound Study Center Inc	CA	\$241,747	Education Coordinator	\$35,382	\$36,427	2023
Peace Grove Inc	CA	\$244,008	President	\$43,669	\$44,959	2023
Medical Staff Of Santa Barbara Cottage Hospital	CA	\$206,945	Chief Of Staff-santa Barbara	\$96,300	\$96,300	2024
Community Vitalization Council	CA	\$248,526	President	\$26,600	\$26,600	2024
South Coast Chorale Inc	CA	\$248,605	Executive Director	\$11,201	\$11,532	2023
Eagles Wings Ministries	CA	\$204,597	Executive Director And Chairm	\$42,500	\$43,755	2023
Danville Girls Chorus	CA	\$249,208	Artistic Dir	\$35,695	\$35,695	2024
Love Inc Sacramento	CA	\$202,859	Director	\$75,920	\$78,162	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Institute For Fisheries Resources	CA	\$200,747	Executive Director	\$17,500	\$17,500	2024
Arc San Diego Foundation	CA	\$200,387	Ceo	\$28,869	\$28,869	2024
Cal-earth Inc	CA	\$184,753	Secretary	\$21,000	\$21,000	2024
Garagiste Events Inc	CA	\$271,614	President	\$29,500	\$29,500	2024
Cpad Chinese Parents	CA	\$181,704	Secretary	\$1,220	\$1,220	2024
Community Foundation Land Trust	CA	\$181,270	President	\$32,789	\$33,757	2023
Music Mends Minds Inc	CA	\$278,012	Executive Director	\$98,000	\$98,000	2024
Storeydreams Foundation Inc	CA	\$284,256	President	\$153,377	\$157,907	2023
San Gabriel Housing Foundation	CA	\$160,300	Ceo	\$61,000	\$62,802	2023
Spokes	CA	\$154,133	Ceo	\$68,812	\$70,845	2023
Friends Of Sutters Fort Inc	CA	\$152,675	Executive Dir.	\$79,591	\$81,942	2023

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 34 organizations. Compensation range \$772–\$186,168; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$226,662); for reference, expenses \$307,296 and assets \$1,108,572.

ROLE MATCH	Linda Michels, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	7 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	35 th
Total compensation (D + F), as reported (no adjustments)	38 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	94 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 (Linda Michels) 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 34 similarly situated organizations (Same NTEE sector (Z99) + CA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$32,726 is reasonable (approximately the 35th 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.