

Bellows Family Foundation

Executive Director / CEO

EIN 363864415
 IL · NTEE T99Z
 FY ending 2023-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **David S Rosen, Executive Director / CEO** (\$80,133) against **every comparable organization** that fit the selection criteria — **19** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **95th** percentile of comparable organizations above the 90th percentile — board review recommended

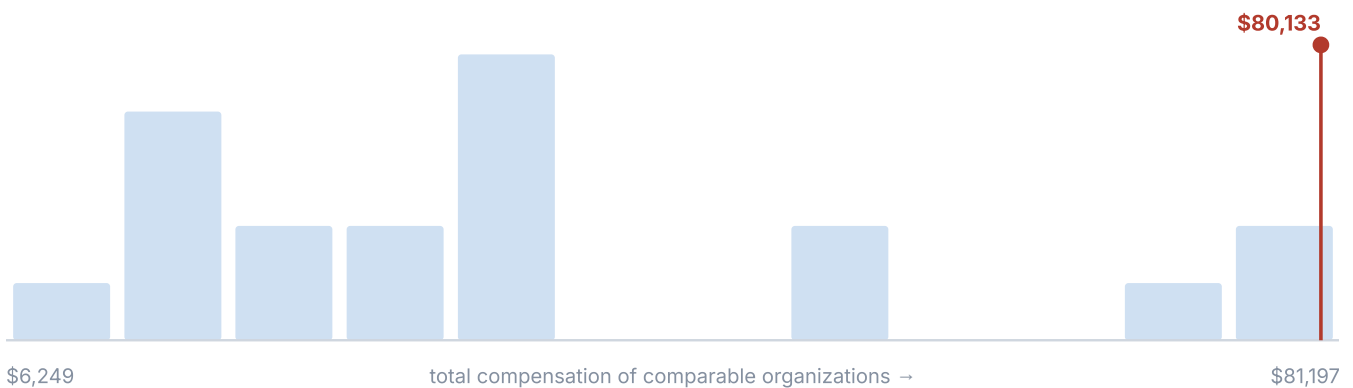
Benchmarked executive: David S Rosen — reported title “VICE PRESIDENT & TREASURER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR Organizations sharing the subject's NTEE classification (T99Z).
- BUDGET Total revenue between \$93,440 and \$209,194 — 0.67x to 1.50x the subject's \$139,463 (the band tightens as size grows).
- GEOGRAPHY Same NTEE sector (T99), nationwide + budget 0.67–1.5x revenue.

19 organizations qualified on sector, size, and geography → **19** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$16,074	\$19,419	\$31,507	\$44,390	\$73,090	\$80,133
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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 IL 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
Muslim Sisters Of Staten Island Inc	NY	\$142,095	Executive Director	\$7,000	\$6,249	2024
Stephens County Hospital	GA	\$136,680	Ceo	\$21,043	\$20,904	2024
Wyoming County Business Center Inc	NY	\$135,281	President/ceo	\$17,402	\$15,995	2023
Temple B'rith Kodesh Foundation	NY	\$151,828	Executive Director	\$28,483	\$26,180	2023
The Butterfly Foundation	CO	\$126,917	Executive Member	\$16,501	\$16,094	2023
United Religions Initiative	CA	\$119,361	Executive Director	\$39,426	\$34,629	2023
The Saban Charitable Support Fund	CA	\$118,532	Assistant Secretary	\$35,872	\$31,507	2023
Red Lodge Fire Rescue Foundation	MT	\$165,522	Executive Dir.	\$67,968	\$72,386	2024
Grace Legacy Builders Inc	MI	\$168,161	President/di	\$79,622	\$81,197	2024
Proteus Syndrome Foundation	TN	\$110,610	Executive Di	\$20,000	\$21,384	2023
The Born To Run Foundation Inc	MA	\$110,132	Vice President	\$20,200	\$17,934	2024
Dyersville Health Foundation Inc	IA	\$109,845	Dir & Exec Dir At 8/22; Dev. Officer	\$33,068	\$36,829	2023
Brighter Journeys	PA	\$178,611	President	\$32,500	\$32,967	2023
Texas Nursery And Landscape Association Foundation	TX	\$182,483	Executive Director	\$17,738	\$17,530	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Manchester Bidwell Development Trust	PA	\$196,004	President & Ceo	\$55,356	\$54,540	2024
Vermont Ski Museum Inc	VT	\$196,198	Executive Di	\$74,139	\$75,904	2023
Futerman Supporting Foundation Inc	NY	\$198,507	Secretary	\$30,887	\$27,575	2024
Oak Harbor Educational Foundation	WA	\$201,511	Executive Director	\$40,013	\$36,439	2023
Penn-harris Madison Educational	IN	\$206,063	Executive Director	\$48,431	\$51,950	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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 19 organizations. Compensation range \$6,249–\$81,197; filing years 2023–2024.

SIZE BASIS Matched on total revenue (\$139,463); for reference, expenses \$1,006,210 and assets \$6,139,679. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH David S Rosen, reported title "*VICE PRESIDENT & TREASURER*", 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 9 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	95 th
Total compensation (D + F), as reported (no adjustments)	100 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	100 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 (David S Rosen) 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 19 similarly situated organizations (Same NTEE sector (T99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$80,133 is reasonable (approximately the 95th 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.