

Leonard And Diane Sherman Family

Executive Director / CEO

EIN 364345181

IL · NTEE T113

FY ending 2024-06-30

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 — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **94th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: David S Rosen — reported title "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 (T113).

BUDGET Total revenue between \$15,633 and \$35,001 — 0.67x to 1.50x the subject's \$23,334 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (T11), nationwide + budget 0.67–1.5x revenue.

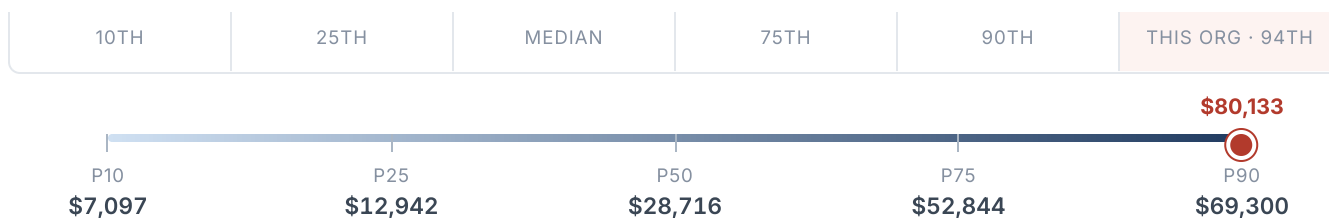
16 organizations qualified on sector, size, and geography

→ **16** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,097	\$12,942	\$28,716	\$52,844	\$69,300	\$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
Tupper Family Foundation	NJ	\$21,944	Trustee	\$6,184	\$5,616	2024
The Real Estate Trust Of Silicon Valley Community Foundation	CA	\$21,903	President	\$74,236	\$65,204	2024
Kr Fund Inc	MD	\$25,146	President & Public Dir. Until 07/24	\$30,197	\$28,716	2024
Providence Animal Center Foundation	PA	\$25,836	Executive Director	\$8,213	\$8,577	2023
Sholk-kaplan Family Foundation Inc	MD	\$20,583	President & Public Director	\$44,135	\$43,211	2023
Guardian Angel Support Corp	MO	\$20,460	Gasa President & Ceo	\$11,599	\$12,496	2024
Robert And Eileen Sill Family Foundation	OH	\$26,365	Assistant Secretary	\$37,656	\$41,766	2023
Gha Autism Supports Foundation	NC	\$19,905	Ceo	\$260,099	\$266,321	2025
Iarca Institute For Excellence Inc	IN	\$27,107	Executive Director	\$15,000	\$16,090	2024
Libman Family Foundation Inc	MD	\$16,690	President & Public Dir. Until 07/24	\$30,197	\$28,716	2024
Blue Water Land Fund Inc	MI	\$30,371	President/ceo	\$64,477	\$67,694	2024
Thelma Pearl Howard Foundation	CA	\$31,188	Secretary	\$53,882	\$48,724	2023
Heritage Fund Supporting Foundation Inc	IN	\$31,427	President & Ceo	\$12,204	\$13,091	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Intercommunity Foundation Inc	CT	\$32,046	Incorporator/director	\$74,347	\$70,906	2024
Tyler County Hospital Foundation	TX	\$32,741	President	\$18,081	\$18,941	2023
Wisdom Wonder Project	CA	\$33,551	President/executive Direct	\$1,164	\$1,052	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 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 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	16 organizations. Compensation range \$1,052–\$266,321; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$23,334); for reference, expenses \$1,206,737 and assets \$41,245,999. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	David S Rosen, reported title " <i>TREASURER</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	14 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	94 th
Total compensation (D + F), as reported (no adjustments)	94 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	75 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 16 similarly situated organizations (Same NTEE sector (T11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$80,133 is reasonable (approximately the 94th 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.