

Michigan Elks Association

Executive Director / CEO

EIN 381561603

MI · NTEE P110

FY ending 2025-03-31

June 10, 2026

This analysis benchmarks the total compensation of **Diane Dusendang, Executive Director / CEO** (\$16,300) against **every comparable organization** that fit the selection criteria — **57** 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

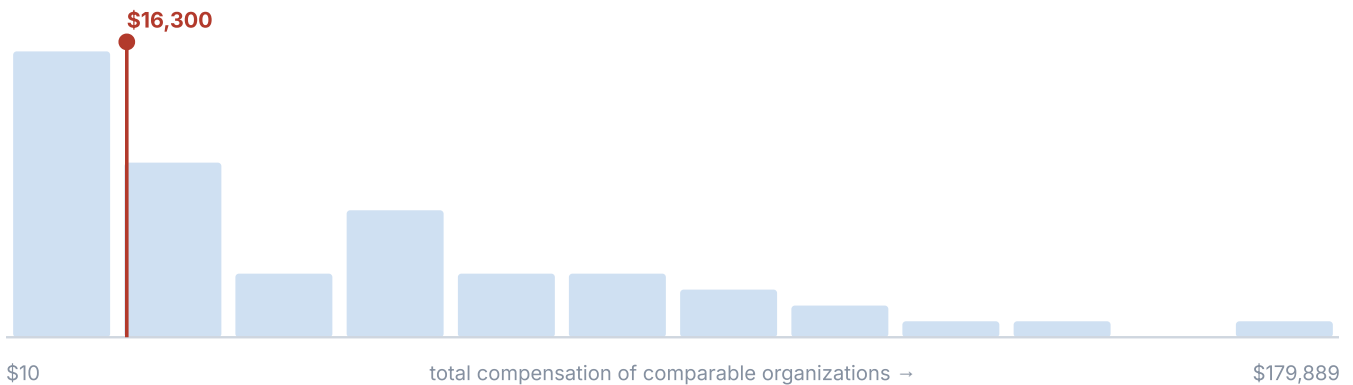
Benchmarked executive: Diane Dusendang — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P110).
BUDGET	Total revenue between \$297,757 and \$666,621 — 0.67x to 1.50x the subject's \$444,414 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P11), nationwide + budget 0.67–1.5x revenue.

57 organizations qualified on sector, size, and geography → **57** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$4,736	\$9,463	\$28,550	\$67,533	\$98,180	\$16,300
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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 MI 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
Sam And Peggy Grossman Family Foundation	AZ	\$453,534	Secretary & Treasurer (Non-voting)	\$29,610	\$28,319	2024
Rocky Mountain Human Services Fdn	CO	\$429,698	Ceo	\$33,497	\$31,942	2024
Tn Justice Properties Inc	TN	\$426,000	Executive Director	\$8,448	\$8,831	2024
Guthrie Opportunity Center	KY	\$467,662	Director	\$85,882	\$91,758	2024
Hookstown Fair Inc	PA	\$468,309	Director	\$3,500	\$3,574	2023
Hospice Of Kona Foundation	HI	\$469,793	Ceo	\$18,482	\$16,456	2024
Hsvs Property Foundation Ltd	NY	\$469,815	Secretary	\$42,117	\$38,965	2023
Clement Arts	GA	\$417,184	Trustee/care Director	\$54,108	\$54,104	2024
The Children's Village Institute	NY	\$416,989	President And Ceo	\$63,040	\$58,323	2023
Judson Center Foundation	MI	\$416,240	President & Ceo	\$27,814	\$28,550	2024
Ahrc Nyc Guardianship Fund Inc	NY	\$416,036	Ceo, Nysarc Inc., Nyc Chap	\$42,201	\$39,043	2023
Dovetail Sip Inc	CT	\$412,289	Ceo/executive Director	\$101,222	\$97,170	2023
New Directions Foundation Inc	NY	\$477,220	Executive Director	\$19,587	\$17,601	2024
Hartville Homes Foundation	OH	\$406,150	Ceo	\$15,480	\$16,787	2023
The Vita-living Foundation	TX	\$485,270	Chief Executive Officer	\$11,904	\$11,842	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Childrens Home Society Of Virginia	VA	\$395,822	Secretary	\$5,727	\$5,500	2024
Bbi Holdings Inc	DC	\$494,597	Chief Executive Officer Bbi	\$10,843	\$9,463	2024
Uniting Communities Qalicb	WA	\$498,552	Executive Dir.	\$4,385	\$3,904	2024
Ohio District 5 Area Agency On Aging	OH	\$500,091	Chief Executive Officer	\$29,260	\$30,819	2024
National Center For Civil And Human	GA	\$501,492	President And Ceo	\$50,158	\$51,636	2023
Children's Village Family Service	ND	\$385,796	Ceo	\$10,545	\$11,848	2023
Friendship Foundation Inc	AZ	\$508,953	Ceo	\$5,532	\$5,290	2024
Families First Of Palm Beach County	FL	\$376,860	Ceo	\$9,431	\$8,811	2024
Nfte Endowment Fund Inc	NY	\$371,151	Ceo/president	\$57,498	\$53,196	2023
Tarrant County Association For The Blind	TX	\$362,889	Pres. - Assoc. For Blind	\$21,001	\$21,508	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI cost of living and 2025 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 MI 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 57 organizations. Compensation range \$10–\$179,889; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$444,414); for reference, expenses \$360,565 and assets \$2,917,774.
ROLE MATCH	Diane Dusendang, reported title " <i>EXECUTIVE DIRECTOR</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	42 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	35 th
Total compensation (D + F), as reported (no adjustments)	35 th
Reportable pay only (column D), adjusted	75 th
All sources (D + E + F), adjusted	2 nd

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 (Diane Dusendang) 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 57 similarly situated organizations (Same NTEE sector (P11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$16,300 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 10, 2026.