

# Nancy & Stephen Grand Support

Executive Director / CEO

EIN 382805116

MI · NTEE T90Z

FY ending 2024-05-31

June 9, 2026

This analysis benchmarks the total compensation of **Dorothy Benyas, Executive Director / CEO** (\$26,189) against **every comparable organization** that fit the selection criteria — **90** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43<sup>rd</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Dorothy Benyas — 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 (T90Z).

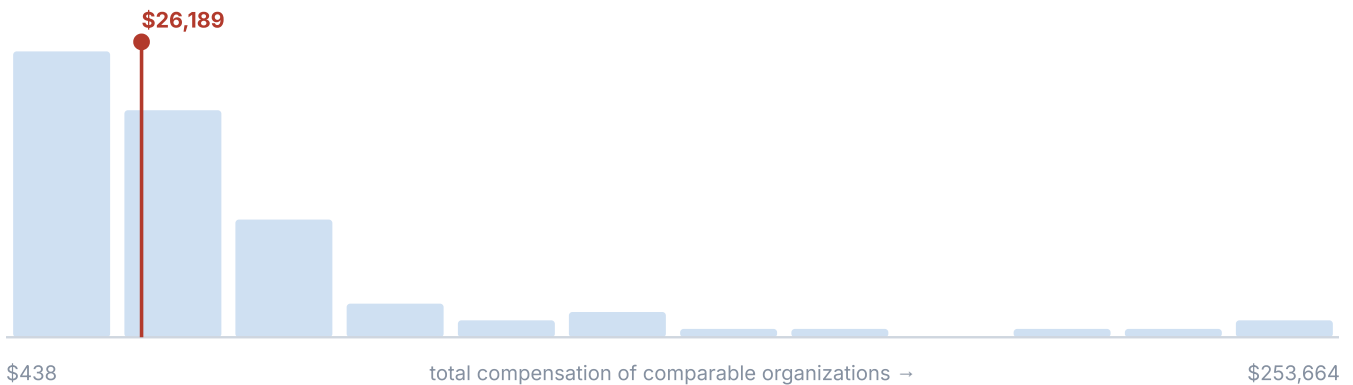
**BUDGET** Total revenue between \$19,112 and \$42,789 — 0.67x to 1.50x the subject's \$28,526 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

**90** organizations qualified on sector, size, and geography

→ **90** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$2,484	\$10,314	\$27,880	\$51,331	\$103,167	<b>\$26,189</b>
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 43RD
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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
<a href="#">The Opaline Fund</a>	CA	\$28,311	Treasurer/asst. Sec./direc	\$50,736	<b>\$42,445</b>	2024
<a href="#">Griffith Centers For Children</a>	CO	\$29,137	President/ceo	\$144,760	<b>\$134,481</b>	2024
<a href="#">Sherrill-kenwood Community Chest Inc</a>	NY	\$27,311	Treasurer	\$2,000	<b>\$1,803</b>	2023
<a href="#">Iarca Institute For Excellence Inc</a>	IN	\$27,107	Executive Director	\$15,000	<b>\$15,325</b>	2024
<a href="#">Rose Creek Firemen's Relief Association</a>	MN	\$30,032	President	\$6,000	<b>\$5,744</b>	2024
<a href="#">J Bruce Brolsma Educational Trust</a>	IA	\$26,901	Co-trustee	\$2,000	<b>\$2,184</b>	2023
<a href="#">Blue Water Land Fund Inc</a>	MI	\$30,371	President/ceo	\$64,477	<b>\$64,477</b>	2024
<a href="#">Robert And Eileen Sill Family Foundation</a>	OH	\$26,365	Assistant Secretary	\$37,656	<b>\$39,782</b>	2023
<a href="#">Zimmerli Foundation Inc</a>	SC	\$25,966	Director	\$44,976	<b>\$45,459</b>	2024
<a href="#">Norman And Judith Jo Kreiss Family Fdn</a>	CA	\$25,866	Treasurer	\$3,000	<b>\$2,510</b>	2024
<a href="#">Thelma Pearl Howard Foundation</a>	CA	\$31,188	Secretary	\$53,882	<b>\$46,409</b>	2023
<a href="#">Providence Animal Center Foundation</a>	PA	\$25,836	Executive Director	\$8,213	<b>\$8,170</b>	2023
<a href="#">Iue Cwa Local 81359 Inc</a>	NY	\$25,810	Co-chairman	\$500	<b>\$438</b>	2024
<a href="#">Heritage Fund Supporting Foundation Inc</a>	IN	\$31,427	President & Ceo	\$12,204	<b>\$12,469</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Order Of The Eastern Star Of Utah</a>	UT	\$25,613	Worthy Grand	\$1,500	<b>\$1,531</b>	2023
<a href="#">Tesomas Alumni Camping Trust</a>	WI	\$31,588	Scout Executive/secretary	\$41,309	<b>\$41,797</b>	2024
<a href="#">Tena &amp; Fred Oates Foundation</a>	SC	\$31,843	Secretary	\$245,029	<b>\$247,658</b>	2024
<a href="#">Kr Fund Inc</a>	MD	\$25,146	President & Public Dir. Until 07/24	\$30,197	<b>\$27,352</b>	2024
<a href="#">Spring Grove Commercial Club</a>	MN	\$25,127	Gambling Manager	\$3,000	<b>\$2,872</b>	2024
<a href="#">Steel Founders' Society Foundation</a>	IL	\$25,112	Executive Vice President	\$44,119	<b>\$42,022</b>	2024
<a href="#">Johnston Community School Foundation</a>	IA	\$32,003	Secretary	\$22,825	<b>\$24,213</b>	2024
<a href="#">The Intercommunity Foundation Inc</a>	CT	\$32,046	Incorporator/director	\$74,347	<b>\$67,536</b>	2024
<a href="#">Ncf Corporation</a>	FL	\$25,000	Former Director/president	\$42,642	<b>\$39,957</b>	2023
<a href="#">Edenburt Charitable Fund</a>	WA	\$24,782	Treasurer	\$23,010	<b>\$19,959</b>	2024
<a href="#">The Keshet Fund Of Cohen-fruchtman</a>	MD	\$32,407	President & Public Director	\$11,879	<b>\$11,078</b>	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 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 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	90 organizations. Compensation range \$438–\$253,664; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$28,526); for reference, expenses \$1,052,094 and assets \$572,139. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Dorothy Benyas, reported title " <i>TREASURER</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	66 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	43 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	43 <sup>rd</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	61 <sup>st</sup>

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 (Dorothy Benyas) 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 90 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$26,189 is reasonable (approximately the 43<sup>rd</sup> percentile of comparable organizations) and documented the basis for this determination

concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.