

Loretta K Vogt Charitable Trust

Executive Director / CEO

EIN 396658771

WI · NTEE B82

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **David A Van De Water, Executive Director / CEO** (\$38,022) against **every comparable organization** that fit the selection criteria — **201** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **34th** percentile of comparable organizations within the typical range

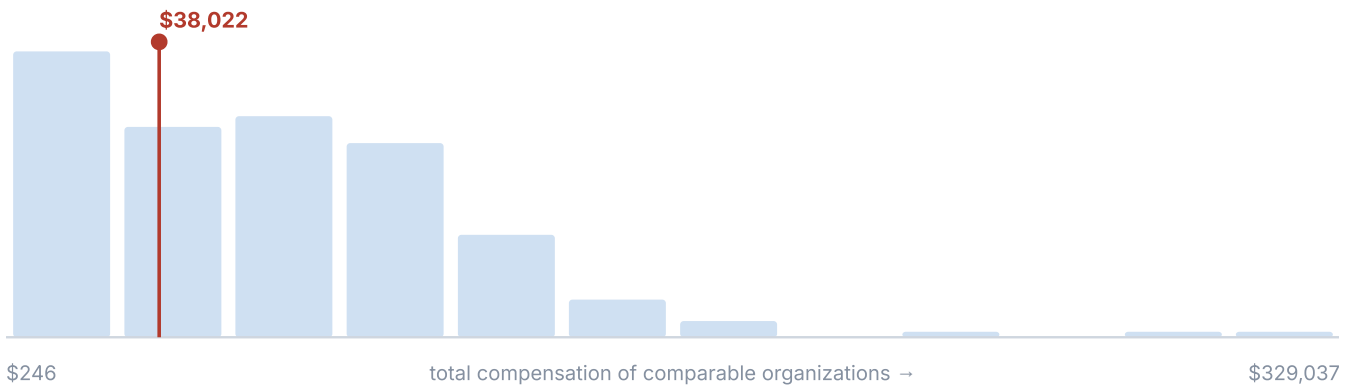
Benchmarked executive: David A Van De Water — reported title “TRUSTEE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B82).
BUDGET	Total revenue between \$333,936 and \$747,618 — 0.67x to 1.50x the subject's \$498,412 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B82), nationwide + budget 0.67–1.5x revenue.

201 organizations qualified on sector, size, and geography → **201** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,746	\$26,203	\$58,551	\$92,275	\$125,555	\$38,022
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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 WI 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
Northern California Laborers	CA	\$498,744	President	\$149,680	\$123,759	2024
Isabella Grimes Educational Fund	IL	\$499,972	Trustee	\$1,500	\$1,412	2024
National Hook-up Of Black Womenjoliet Chapter	IL	\$494,813	President	\$48,327	\$45,493	2024
Center For Inspired Teaching	DC	\$503,338	President And Founder	\$128,750	\$108,183	2024
Bright Choice Foundation	TX	\$492,742	Ceo	\$62,083	\$61,221	2023
Center For Advancing Community	RI	\$492,491	Executive Director	\$134,616	\$123,597	2024
Kiwans Club Of Bradenton Foundation	FL	\$492,276	Executive Director	\$19,454	\$17,499	2024
National Association Of Landscape	VA	\$505,030	Ceo	\$22,924	\$21,194	2024
222 Foundation	IL	\$488,843	Executive Director	\$110,250	\$106,849	2023
Leona Tate Foundation For Change Inc	LA	\$508,099	Executive Director	\$70,000	\$73,805	2024
White House Correspondents' Association	DC	\$508,159	Executive Director	\$132,067	\$110,970	2024
Cpa Endowment Fund Of Illinois	IL	\$508,468	President/ceo	\$38,786	\$35,570	2025
Uniformed Firefighters Association	NY	\$508,811	President	\$4,000	\$3,461	2024
The Douglas And Frances Lanier Foundation Inc	MS	\$486,469	President	\$15,750	\$16,796	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Physical Therapy Fund	VA	\$510,731	Executive Director	\$26,458	\$24,461	2024
Hyde Park Institute	IL	\$483,854	Trustee/dire	\$148,332	\$139,633	2024
Imagine Scholar Inc	WA	\$482,994	Executive Dir.	\$97,402	\$83,500	2024
Natural Refrigeration Foundation	VA	\$482,152	liar President	\$365,313	\$329,037	2025
Ohio Restaurant Association Education	OH	\$480,705	Executive Director	\$94,328	\$98,489	2023
Black In Ai	CA	\$480,536	Ceo	\$197,918	\$163,643	2024
South Central Section Pga Foundation	OK	\$479,970	Executive Director	\$25,405	\$26,786	2024
Great Sso Inc	GA	\$479,813	President	\$35,500	\$35,188	2023
California Black Chamber Of Commerce	CA	\$518,449	President & Ceo	\$67,000	\$55,397	2024
Ritchie County Educational Trust	WV	\$519,530	Director	\$21,000	\$22,414	2023
Hispanic Heritage Scholarship Fund Inc	FL	\$476,823	Executive Director	\$95,000	\$85,454	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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 **201** organizations. Compensation range \$246–\$329,037; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$498,412); for reference, expenses \$281,929 and assets \$11,779,208. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	David A Van De Water, reported title " <i>TRUSTEE</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	45 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	34 th
Total compensation (D + F), as reported (no adjustments)	32 nd
Reportable pay only (column D), adjusted	44 th
All sources (D + E + F), adjusted	21 st

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 A Van De Water) 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 201 similarly situated organizations (Same NTEE sector (B82), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$38,022 is reasonable (approximately the 34th 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.