

# Body & Soul Ministries Inc

Executive Director / CEO

EIN 521323006  
 MD · NTEE N54Z  
 FY ending 2024-12-31  
**June 9, 2026**

This analysis benchmarks the total compensation of **Amy Stafford, Executive Director / CEO** (\$76,206) against **every comparable organization** that fit the selection criteria — **1339** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **80<sup>th</sup>** percentile of comparable organizations within the typical range

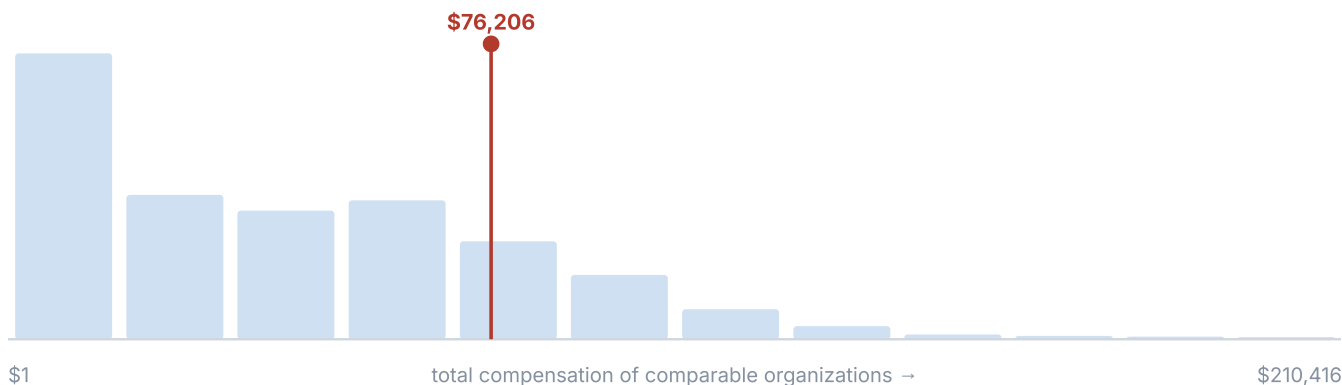
**Benchmarked executive:** Amy Stafford — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

|           |   |
|-----------|---|
| SECTOR    | Organizations sharing the subject's NTEE classification (N54Z).   |
| BUDGET    | Total revenue between \$234,285 and \$524,520 — 0.67x to 1.50x the subject's \$349,680 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE major group (N), nationwide + budget 0.67–1.5x revenue.   |

**1,339** organizations qualified on sector, size, and geography → **1,339** within the band form the benchmarked peer set.

## Distribution of comparable compensation



|         |          |          |          |          |                 |
|---------|----------|----------|----------|----------|-----------------|
| \$4,303 | \$12,228 | \$39,656 | \$69,169 | \$93,759 | <b>\$76,206</b> |
|---------|----------|----------|----------|----------|-----------------|



## ■ 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 MD 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="#">Florida Foundation For Special</a>           | FL    | \$349,570 | Chief Executive Officer                        | \$24,427        | <b>\$25,270</b> | 2023 |
| <a href="#">Batavia Youth Athletics Inc</a>              | IL    | \$349,859 | Vice President/secretary                       | \$9,000         | <b>\$9,220</b>  | 2025 |
| <a href="#">Needham Youth Track Club Inc</a>             | MA    | \$349,297 | President                                      | \$43,554        | <b>\$43,099</b> | 2023 |
| <a href="#">Southern Off-road Bicycle Association</a>    | GA    | \$349,267 | Executive Director                             | \$65,000        | <b>\$69,907</b> | 2024 |
| <a href="#">Friends Of International Friendship Park</a> | CA    | \$350,167 | Executive Dir.                                 | \$36,000        | <b>\$33,250</b> | 2024 |
| <a href="#">Sheboygan Athletic Club Inc</a>              | WI    | \$350,243 | Director                                       | \$599           | <b>\$669</b>    | 2024 |
| <a href="#">Alabama Recreation &amp; Parks Assoc Inc</a> | AL    | \$350,398 | Executive Director                             | \$59,400        | <b>\$68,640</b> | 2024 |
| <a href="#">Hooks Baseball Nw</a>                        | WA    | \$348,892 | Executive Director                             | \$34,481        | <b>\$33,995</b> | 2023 |
| <a href="#">Fc Batavia</a>                               | AZ    | \$348,865 | Lifetime Director, Director Of Coaching, Coach | \$89,250        | <b>\$91,810</b> | 2024 |
| <a href="#">Massachusetts Tier li Midget Development</a> | MA    | \$348,761 | President                                      | \$61,518        | <b>\$60,877</b> | 2023 |
| <a href="#">Zia Soccer Club Inc</a>                      | NM    | \$348,548 | Executive Director                             | \$53,203        | <b>\$63,014</b> | 2023 |
| <a href="#">German American Federation</a>               | PA    | \$348,517 | President                                      | \$10,116        | <b>\$10,790</b> | 2024 |
| <a href="#">Iceliners Synchronized Skating</a>           | PA    | \$348,420 | Skating Director                               | \$51,400        | <b>\$54,827</b> | 2024 |

| ORGANIZATION   | STATE | REVENUE   | MATCHED TITLE       | COMP<br>(REPORTED) | COMP<br>(ADJUSTED) | FY   |
|--|-------|-----------|---------------------|--------------------|--------------------|------|
| <a href="#">Siouxland Youth Golf Association</a>                 | IA    | \$351,052 | Executive Director  | \$55,446           | <b>\$64,937</b>    | 2024 |
| <a href="#">United States Bowling Congress Inc</a>               | WI    | \$351,348 | Association Manager | \$48,962           | <b>\$53,285</b>    | 2025 |
| <a href="#">East Side Riders Bike Club</a>                       | CA    | \$351,579 | President/chair     | \$33,876           | <b>\$31,289</b>    | 2024 |
| <a href="#">Sodervilleblaine Athletic Association</a>            | MN    | \$347,670 | Member At Large     | \$500              | <b>\$528</b>       | 2024 |
| <a href="#">Top Of Michigan Trails Council</a>                   | MI    | \$347,614 | Executive Dir.      | \$90,084           | <b>\$99,456</b>    | 2024 |
| <a href="#">Flatirons Volleyball Club</a>                        | CO    | \$347,520 | Executive Di        | \$88,696           | <b>\$90,970</b>    | 2024 |
| <a href="#">Tualatin Valley Youth Football Leag</a>              | OR    | \$351,869 | Commissioner        | \$8,667            | <b>\$8,863</b>     | 2023 |
| <a href="#">Aiken Junior Golf Foundation</a>                     | SC    | \$351,994 | Exec. Director      | \$65,727           | <b>\$73,343</b>    | 2024 |
| <a href="#">Camp Putnam Inc</a>                                  | MA    | \$352,128 | Director            | \$11,750           | <b>\$11,003</b>    | 2025 |
| <a href="#">The American Italian Bocce Club Of Royersford Pa</a> | PA    | \$352,147 | Treasurer           | \$58,863           | <b>\$64,642</b>    | 2023 |
| <a href="#">Shelby County Fair Association Inc</a>               | IN    | \$347,163 | President           | \$450              | <b>\$508</b>       | 2024 |
| <a href="#">United Parks As One</a>                              | NJ    | \$352,284 | Treasurer           | \$5,600            | <b>\$5,348</b>     | 2024 |

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 MD 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      | 1339 organizations. Compensation range \$1–\$210,416; filing years 2021–2025.   |
| SIZE BASIS      | Matched on total revenue (\$349,680); for reference, expenses \$321,882 and assets \$221,289.   |
| ROLE MATCH      | Amy Stafford, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.       |
| RELATED-ORG PAY | 33 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.  |
| OUTLIERS        | 13 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 | 80 <sup>th</sup>   |
| Total compensation (D + F), as reported (no adjustments)                                | 83 <sup>rd</sup>   |
| Reportable pay only (column D), adjusted  | 81 <sup>st</sup>   |
| All sources (D + E + F), adjusted   | 78 <sup>th</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 (Amy Stafford) 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 1339 similarly situated organizations (Same NTEE major group (N), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$76,206 is reasonable (approximately the 80<sup>th</sup> 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.