

# Mu Delta Lambda Charitable Fndn

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Marc E Bell, Executive Director / CEO** (\$5,000) against **every comparable organization** that fit the selection criteria — **29** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 3<sup>rd</sup> percentile of comparable organizations**

below the typical range for comparable organizations

**Benchmarked executive:** Marc E Bell — 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 (P20).

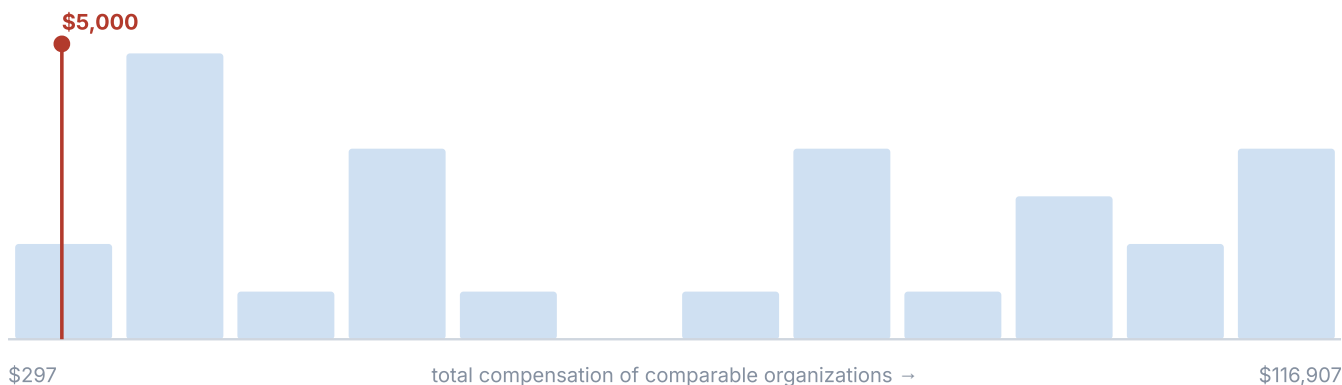
**BUDGET** Total revenue between \$142,610 and \$319,276 — 0.67x to 1.50x the subject's \$212,851 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (P20) + IL + budget 0.67–1.5x revenue.

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

→ **29** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,104

\$18,532

\$61,374

\$91,340

\$108,589

\$5,000



## ■ 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
<a href="#">Arthur Lockhart Resource Institute</a>	IL	\$213,680	Executive Director	\$31,500	<b>\$32,430</b>	2023
<a href="#">Mikkis Daycare Home Inc Nfp</a>	IL	\$216,274	Director	\$34,560	<b>\$34,560</b>	2024
<a href="#">Un Learning Space Nfp</a>	IL	\$219,968	Executive Dir.	\$97,108	<b>\$99,976</b>	2023
<a href="#">Towers Of Excellence</a>	IL	\$220,085	Executive Program Director	\$41,000	<b>\$41,000</b>	2024
<a href="#">The Mission House Inc</a>	IL	\$220,777	President/ Exec Director	\$10,800	<b>\$10,522</b>	2025
<a href="#">Feeding People Through Plants Nfp</a>	IL	\$199,826	Ceo	\$70,040	<b>\$70,040</b>	2024
<a href="#">Refugee Education And Adventure Challenge (Reach)</a>	IL	\$225,882	President	\$78,000	<b>\$78,000</b>	2024
<a href="#">Trap Door Productions</a>	IL	\$228,514	Artistic Director	\$30,055	<b>\$30,055</b>	2024
<a href="#">Healing Hands Resource Center</a>	IL	\$233,625	Therapist.	\$29,225	<b>\$30,088</b>	2023
<a href="#">Child Restoration Outreach Support Organization</a>	IL	\$191,731	Executive Director	\$59,613	<b>\$61,374</b>	2023
<a href="#">Black Abolition Movement For The Mind Inc Nfp</a>	IL	\$234,160	President/ceo	\$9,165	<b>\$9,436</b>	2023
<a href="#">Think Big Corporation</a>	IL	\$236,226	Board Chair Treasurer	\$109,615	<b>\$109,615</b>	2024
<a href="#">Vision Of Restoration Inc</a>	IL	\$189,063	Ceo	\$17,813	<b>\$17,813</b>	2024
<a href="#">Worry Free Community</a>	IL	\$240,508	Executive Director	\$16,000	<b>\$16,000</b>	2024
<a href="#">Reborn Ministries</a>	IL	\$243,210	Executive Director	\$12,500	<b>\$12,500</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Konbit Nfp</a>	IL	\$178,884	President	\$73,350	<b>\$75,517</b>	2023
<a href="#">Abpa Foundation Inc</a>	IL	\$248,630	President	\$102,092	<b>\$99,460</b>	2025
<a href="#">Timothy's Ministry</a>	IL	\$162,217	Director	\$91,340	<b>\$91,340</b>	2024
<a href="#">Danville Police Association</a>	IL	\$162,163	Secretary	\$288	<b>\$297</b>	2023
<a href="#">Hunger Resource Network</a>	IL	\$266,655	Development Director	\$93,076	<b>\$93,076</b>	2024
<a href="#">Fathers Families Healthy Communities</a>	IL	\$147,438	Executive Director	\$108,333	<b>\$108,333</b>	2024
<a href="#">Overdose Crisis Response Fund</a>	IL	\$146,980	Board President	\$88,074	<b>\$88,074</b>	2024
<a href="#">Itoo Society Inc</a>	IL	\$280,097	Treasurer	\$12,994	<b>\$13,378</b>	2023
<a href="#">Leaps Of Love Inc</a>	IL	\$287,106	President	\$19,541	<b>\$20,118</b>	2023
<a href="#">Sacred Spaces Of Care</a>	IL	\$287,859	Executive Director	\$111,320	<b>\$111,320</b>	2024

**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](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

PEER COUNT	29 organizations. Compensation range \$297–\$116,907; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$212,851); for reference, expenses \$52,034 and assets \$160,817. <b>Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.</b>
ROLE MATCH	Marc E Bell, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	3 <sup>rd</sup>
Total compensation (D + F), as reported (no adjustments)	3 <sup>rd</sup>
Reportable pay only (column D), adjusted	3 <sup>rd</sup>
All sources (D + E + F), adjusted	3 <sup>rd</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 (Marc E Bell) 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 29 similarly situated organizations (Same NTEE sector (P20) + IL + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$5,000 is reasonable (approximately the 3<sup>rd</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.