

United Way Of Scotland County Inc

Executive Director / CEO

EIN 566062713

NC · NTEE T70Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Coy Moody, Executive Director / CEO** (\$55,076) against **every comparable organization** that fit the selection criteria — **114** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **70th** percentile of comparable organizations within the typical range

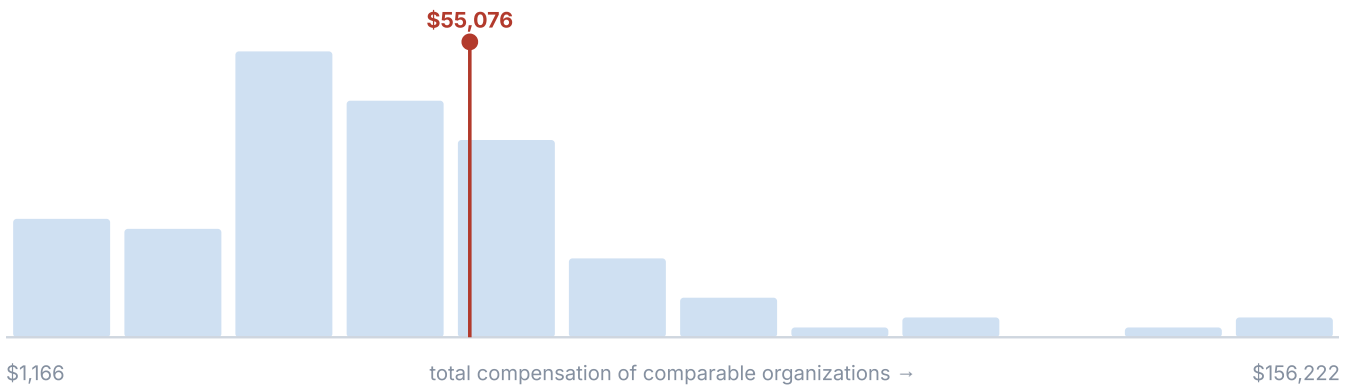
Benchmarked executive: Coy Moody — reported title "EXECUTIVE DIRECTOR", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T70Z).
BUDGET	Total revenue between \$151,733 and \$339,702 — 0.67x to 1.50x the subject's \$226,468 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T70), nationwide + budget 0.67–1.5x revenue.

114 organizations qualified on sector, size, and geography → **114** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,890	\$30,380	\$41,654	\$57,492	\$71,533	\$55,076
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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 NC 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
United Way Of The Eastern Upper	MI	\$225,971	Ceo	\$35,480	\$36,489	2023
United Way Of Cattaraugus &	NY	\$225,601	Executive Director	\$37,680	\$32,952	2024
United Way Manitowoc County Inc	WI	\$224,229	Executive Director/secretary	\$85,364	\$86,281	2024
Sherburne County Area United Way	MN	\$223,008	Executive Director	\$56,139	\$53,686	2024
The Dental Foundation Of Oregon	OR	\$230,789	Executive Director	\$149,288	\$134,174	2024
United Way Of Northern Cameron	TX	\$230,798	Executive Director	\$56,600	\$56,414	2023
St Marys Area United Way	PA	\$231,230	Executive Director	\$10,000	\$9,936	2023
Seward County United Fund	KS	\$221,429	Executive Director	\$50,337	\$54,185	2023
Reap International	AK	\$221,223	President	\$29,000	\$26,833	2024
Texas Guardianship Association	TX	\$221,137	Executive Director	\$36,500	\$35,336	2024
Best Robotics Inc	TX	\$221,076	Executive Director	\$89,052	\$86,212	2024
Jefferson County United Way Inc	IN	\$220,284	Executive Director	\$55,559	\$56,704	2024
Grateful Giving Foundation	IA	\$233,604	President And Ceo	\$18,182	\$19,267	2024
Batavia United Way	IL	\$217,332	Executive Dir	\$32,500	\$30,923	2024
Warrensburg R-vi School District	MO	\$215,428	Executive Di	\$49,448	\$50,687	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Pgei Of America Charitable	NJ	\$215,223	Administrator	\$14,525	\$12,922	2023
United Way Of Central Kansas Inc	KS	\$212,913	Executive Director	\$49,343	\$51,591	2024
Schostak Family Support Foundation	MI	\$240,909	Secretary	\$26,189	\$26,161	2024
Community Parent Center	NY	\$241,240	Director	\$67,500	\$57,509	2025
Dubois Area United Way	PA	\$241,634	Executive Director	\$41,200	\$40,938	2023
Insaan Group	NY	\$210,885	Chief Executive Officer	\$31,681	\$27,706	2024
The Community Chest Of Englewood	NJ	\$246,442	Executive Director	\$76,300	\$65,930	2024
United Way Of Southington Inc	CT	\$247,202	Executive Director	\$40,000	\$37,369	2023
United Way Of Whitewater Valley Inc	IN	\$247,353	President	\$73,146	\$74,653	2024
Angels On The Bay Inc	NY	\$205,028	Vp	\$34,692	\$30,339	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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 **114** organizations. Compensation range \$1,166–\$156,222; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$226,468); for reference, expenses \$287,942 and assets \$493,394.

ROLE MATCH	Coy Moody, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	13 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	5 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	70 th
Total compensation (D + F), as reported (no adjustments)	68 th
Reportable pay only (column D), adjusted	72 nd
All sources (D + E + F), adjusted	61 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 (Coy Moody) 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 114 similarly situated organizations (Same NTEE sector (T70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$55,076 is reasonable (approximately the 70th 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.