

Delta Foundation Inc

Executive Director / CEO

EIN **640477962**
 MS · NTEE S200
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Spencer Nash, Executive Director / CEO** (\$37,954) against **every comparable organization** that fit the selection criteria — **216** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **36th** percentile of comparable organizations within the typical range

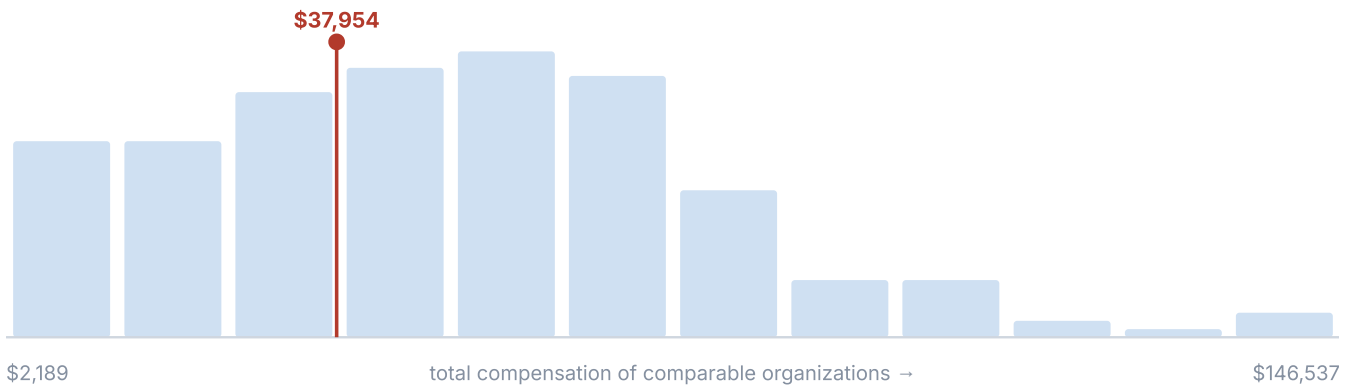
Benchmarked executive: Spencer Nash — reported title “Chariman & President”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (S200).
BUDGET	Total revenue between \$136,645 and \$305,922 — 0.67x to 1.50x the subject's \$203,948 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (S20), nationwide + budget 0.67–1.5x revenue.

216 organizations qualified on sector, size, and geography → **216** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$13,062	\$28,546	\$48,897	\$68,170	\$83,774	\$37,954
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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 MS 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
The Macatawa Resource Center	MI	\$203,954	Executive Dir.	\$33,277	\$29,954	2024
Friends Of Panthertown Inc	NC	\$204,230	Executive Di	\$53,869	\$49,976	2023
Savannah Waterfront Association	GA	\$204,437	Executive Di	\$116,600	\$105,266	2023
A Greater Good	IN	\$204,813	President	\$35,366	\$33,486	2023
Pan American Concerned Citizens Action League Inc	NJ	\$202,484	Executive Director	\$84,618	\$65,888	2024
The Camden Collective	MN	\$205,418	Executive Director	\$60,238	\$51,910	2024
Peak Literacy Inc	FL	\$205,439	Executive Director	\$67,319	\$55,153	2024
Hammonton Revitalization Corporation	NJ	\$201,722	Director	\$46,687	\$37,427	2023
Providence Resilience Partnership Inc	RI	\$206,200	Executive Director	\$130,000	\$108,712	2024
Downtown Gadsden Inc	AL	\$201,684	Executive Director	\$82,885	\$80,398	2023
Southeast Fairfax Development Corp	VA	\$201,486	Executive Dir.	\$116,143	\$97,799	2024
Loiter	OH	\$200,696	Cofounder	\$26,884	\$26,614	2022
New Consensus	DC	\$200,567	Executive Director	\$179,707	\$141,592	2023
Three Squares Main Street Jp Inc	MA	\$200,480	Executive Director	\$75,445	\$60,872	2023
The Mindful Group Inc	WI	\$200,000	Director	\$20,000	\$18,216	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Discover Downtown Franklin Inc	IN	\$207,997	Former Executive Director	\$37,798	\$35,789	2023
Jackson Metro Sponsoring Committee-worki	MS	\$208,127	Lead Organizer	\$110,175	\$110,175	2023
Springboard Incubators Inc	NY	\$208,632	President/ceo	\$10,640	\$8,385	2024
Rose Garden Community Development Corporation	GA	\$210,003	Ceo	\$20,000	\$18,056	2023
The Community Development Society	MO	\$197,498	Executive Director	\$84,587	\$78,133	2024
Faith Coalition For The Common	IL	\$196,683	Executive Di	\$87,917	\$75,379	2024
Jeffersonville Main Street Inc	IN	\$196,383	Executive Director	\$76,135	\$70,021	2024
Uphams Corner Main Street Incorporated	MA	\$211,661	Executive Director	\$102,217	\$80,106	2024
Project Mend-a-house Incorporation	VA	\$212,095	Executive Director	\$65,000	\$54,734	2024
Willowbrook Inclusion Network	CA	\$212,180	President/chairperson	\$85,000	\$65,901	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MS cost of living and 2023 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 MS 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 **216** organizations. Compensation range \$2,189–\$146,537; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$203,948); for reference, expenses \$363,642 and assets \$1,058,928. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Spencer Nash, reported title " <i>Chariman & President</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	15 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	36 th
Total compensation (D + F), as reported (no adjustments)	31 st
Reportable pay only (column D), adjusted	39 th
All sources (D + E + F), adjusted	32 nd

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 (Spencer Nash) 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 216 similarly situated organizations (Same NTEE sector (S20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$37,954 is reasonable (approximately the 36th 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.