

# Lewis & Clark Foundation

Executive Director / CEO

EIN 810471734  
 MT · NTEE T70Z  
 FY ending 2024-09-30  
 June 9, 2026

This analysis benchmarks the total compensation of **Elizabeth Moore, Executive Director / CEO** (\$61,500) against **every comparable organization** that fit the selection criteria — **118** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **79<sup>th</sup>** percentile of comparable organizations within the typical range

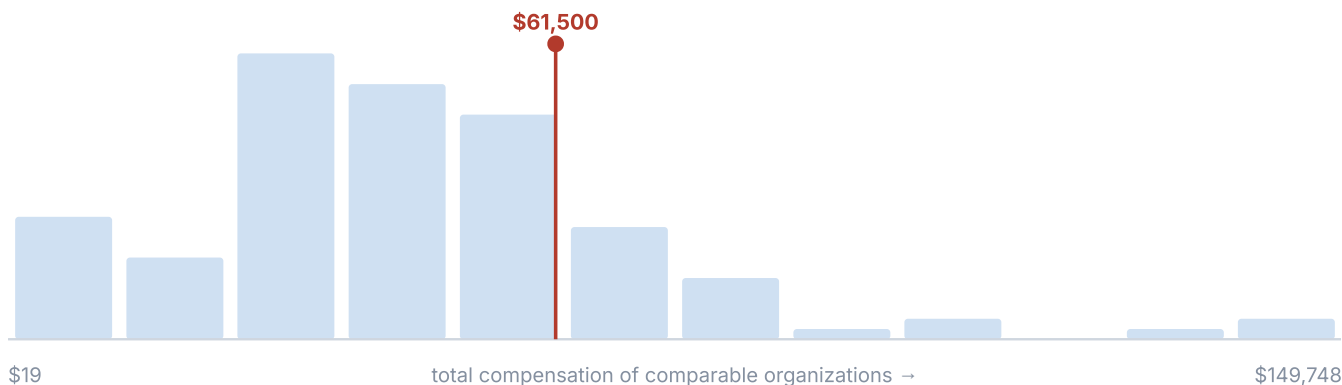
**Benchmarked executive:** Elizabeth Moore — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (T70Z).
BUDGET	Total revenue between \$173,575 and \$388,602 — 0.67x to 1.50x the subject's \$259,068 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (T70), nationwide + budget 0.67–1.5x revenue.

**118** organizations qualified on sector, size, and geography → **118** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,894	\$29,849	\$44,213	\$56,823	\$73,068	\$61,500
----------	----------	----------	----------	----------	----------



## ■ 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 MT 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="#">Griffin Spalding County United Way</a>	GA	\$258,287	Executive Di	\$34,179	<b>\$32,824</b>	2023
<a href="#">United Way Of Johnson County Inc</a>	TX	\$257,893	Exec Dir	\$42,308	<b>\$40,421</b>	2023
<a href="#">United Way Of Effingham Cnty Inc</a>	IL	\$261,026	Cpo	\$40,389	<b>\$35,887</b>	2025
<a href="#">United Way Of Spencer</a>	IA	\$261,135	Secretary	\$10,000	<b>\$9,896</b>	2025
<a href="#">The Business Council Inc</a>	WI	\$256,993	Director	\$154,562	<b>\$149,748</b>	2024
<a href="#">Lake Park Friends Ltd</a>	WI	\$261,249	Administrator	\$20,607	<b>\$20,555</b>	2023
<a href="#">United Way Of Stanly County Inc</a>	NC	\$261,904	Former Executive Director	\$61,000	<b>\$58,472</b>	2024
<a href="#">United Way Services Of Northern</a>	OH	\$256,029	Executive Di	\$27,951	<b>\$27,464</b>	2024
<a href="#">United Way Of Virginia's Eastern</a>	VA	\$255,802	Executive Di	\$37,584	<b>\$33,665</b>	2024
<a href="#">Healing Hearts Connection</a>	MN	\$255,664	Executive Di	\$57,048	<b>\$53,839</b>	2023
<a href="#">Lowell Sun Charities Inc</a>	MA	\$255,574	President	\$36,000	<b>\$29,237</b>	2025
<a href="#">Geneva Center Of Concern Inc</a>	NY	\$255,517	Executive Director	\$59,475	<b>\$49,857</b>	2024
<a href="#">Demopolis City Schools Foundation</a>	AL	\$263,711	Executive Di	\$28,966	<b>\$28,282</b>	2025
<a href="#">United Way Of Hastings</a>	MN	\$254,009	Executive Director	\$49,180	<b>\$45,082</b>	2024
<a href="#">United Way Of Windham County Inc</a>	VT	\$253,430	Executive Dir.	\$75,281	<b>\$68,482</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Donum Dei</a>	TX	\$251,920	Exec Dir & T	\$34,603	<b>\$32,111</b>	2024
<a href="#">Kishwaukee United Way</a>	IL	\$249,389	Fmr Exec Dir	\$70,300	<b>\$62,463</b>	2025
<a href="#">United Way Of Whitewater Valley Inc</a>	IN	\$247,353	President	\$73,146	<b>\$71,559</b>	2024
<a href="#">United Way Of Southington Inc</a>	CT	\$247,202	Executive Director	\$40,000	<b>\$35,820</b>	2023
<a href="#">The Community Chest Of Englewood</a>	NJ	\$246,442	Executive Director	\$76,300	<b>\$63,198</b>	2024
<a href="#">Children Of Deaf Adults</a>	CA	\$275,428	Vice-president	\$5,400	<b>\$4,454</b>	2023
<a href="#">Dubois Area United Way</a>	PA	\$241,634	Executive Director	\$41,200	<b>\$39,241</b>	2023
<a href="#">Community Parent Center</a>	NY	\$241,240	Director	\$67,500	<b>\$55,126</b>	2025
<a href="#">Schostak Family Support Foundation</a>	MI	\$240,909	Secretary	\$26,189	<b>\$25,077</b>	2024
<a href="#">United Way Of South Central Illinois</a>	IL	\$278,145	Executive Dir.	\$61,005	<b>\$57,282</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MT 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 MT 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** 118 organizations. Compensation range \$19–\$149,748; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$259,068); for reference, expenses \$195,774 and assets \$1,450,137.

ROLE MATCH	Elizabeth Moore, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	14 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	79 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	74 <sup>th</sup>
Reportable pay only (column D), adjusted	82 <sup>nd</sup>
All sources (D + E + F), adjusted	70 <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 (Elizabeth Moore) 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 118 similarly situated organizations (Same NTEE sector (T70), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$61,500 is reasonable (approximately the 79<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.