

Make A Difference Endowment Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Bishop Vanable H Moody li, Executive Director / CEO** (\$182,459) against **every comparable organization** that fit the selection criteria — **71** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **96th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Bishop Vanable H Moody li — reported title “PRESIDENT/ EXECUTIVE DIREC”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (T30).

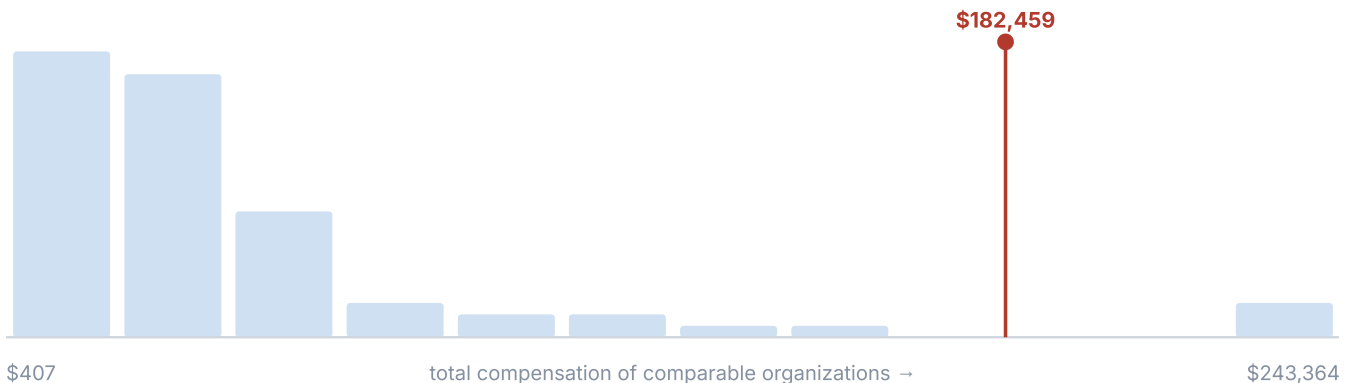
BUDGET Total revenue between \$16,396 and \$36,708 — 0.67x to 1.50x the subject's \$24,472 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (T), nationwide + budget 0.67–1.5x revenue.

71 organizations qualified on sector, size, and geography

→ **71** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,329	\$11,308	\$27,739	\$44,109	\$94,836	\$182,459
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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 AL 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
Boyd Family Foundation Inc	GA	\$24,471	Director/secretary	\$21,408	\$19,353	2024
Albi Fund Institute And Lab	CA	\$24,309	President & Ceo (As Of 12/1/2024)	\$25,798	\$20,029	2024
Pawhuska Public School Foundation Inc	OK	\$24,644	Treasurer	\$2,600	\$2,650	2023
David E Smith Family Foundation Inc	CA	\$24,201	Vp/ceo/treas.	\$5,806	\$4,507	2024
Edenburt Charitable Fund	WA	\$24,782	Treasurer	\$23,010	\$18,522	2024
Ncf Corporation	FL	\$25,000	Former Director/president	\$42,642	\$37,080	2023
Steel Founders' Society Foundation	IL	\$25,112	Executive Vice President	\$44,119	\$38,997	2024
Spring Grove Commercial Club	MN	\$25,127	Gambling Manager	\$3,000	\$2,665	2024
Kr Fund Inc	MD	\$25,146	President & Public Dir. Until 07/24	\$30,197	\$25,383	2024
Goldman Family Foundation	PA	\$23,737	Assistant Secretary	\$10,675	\$9,571	2024
Leonard And Diane Sherman Family	IL	\$23,334	Treasurer	\$80,133	\$70,830	2024
Order Of The Eastern Star Of Utah	UT	\$25,613	Worthy Grand	\$1,500	\$1,421	2023
Iue Cwa Local 81359 Inc	NY	\$25,810	Co-chairman	\$500	\$407	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Providence Animal Center Foundation	PA	\$25,836	Executive Director	\$8,213	\$7,581	2023
Norman And Judith Jo Kreiss Family Fdn	CA	\$25,866	Treasurer	\$3,000	\$2,329	2024
Shirley And Robert Raymer Supporting	CA	\$23,072	Assistant Treasurer	\$50,736	\$39,389	2024
Community Hospice Foundation	NC	\$23,065	Director	\$1,826	\$1,697	2024
Zimmerli Foundation Inc	SC	\$25,966	Director	\$44,976	\$42,186	2024
Belle & Isidor Eisenberg Family Support	MI	\$22,879	Treasurer	\$26,189	\$24,304	2024
Southwestern Foundation	TX	\$22,791	Trustee & President	\$155,488	\$143,970	2023
Robert And Eileen Sill Family Foundation	OH	\$26,365	Assistant Secretary	\$37,656	\$36,918	2023
Jimmie Heuga Legacy Foundation For Ms	CO	\$22,127	Exec Director, Secretary	\$30,000	\$26,627	2023
J Bruce Brolsma Educational Trust	IA	\$26,901	Co-trustee	\$2,000	\$2,027	2023
Caro Community Hospital Endowment	MI	\$21,954	President & Ceo	\$99,518	\$92,353	2024
Tupper Family Foundation	NJ	\$21,944	Trustee	\$6,184	\$4,964	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to AL 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 AL 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	71 organizations. Compensation range \$407–\$243,364; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$24,472); for reference, expenses \$165,552 and assets \$647,613. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Bishop Vanable H Moody li, reported title " <i>PRESIDENT/ EXECUTIVE DIREC</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	52 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	96 th
Total compensation (D + F), as reported (no adjustments)	96 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	96 th

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 (Bishop Vanable H Moody li) 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 71 similarly situated organizations (Same NTEE major group (T), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$182,459 is reasonable (approximately the 96th 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.