

Bethany Lutheran Foundation Inc

Executive Director / CEO

EIN 201569453

SD · NTEE L112

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Deborah Herrboldt, Executive Director / CEO** (\$10,017) against **every comparable organization** that fit the selection criteria — **18** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **44th** percentile of comparable organizations within the typical range

Benchmarked executive: Deborah Herrboldt — reported title “CEO/Bethany Lutheran Home”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (L112).

BUDGET Total revenue between \$65,060 and \$145,657 — 0.67x to 1.50x the subject's \$97,105 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (L11), nationwide + budget 0.67–1.5x revenue.

18 organizations qualified on sector, size, and geography

→ **18** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$5,010	\$8,506	\$14,310	\$49,166	\$148,155	\$10,017
---------	---------	----------	----------	-----------	----------



■ 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 SD 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
Deaconess Abundant Life Communities	MA	\$96,832	Ceo/president	\$31,641	\$25,763	2024
New Community Shelter Foundation Inc	WI	\$98,299	Treasurer/secretary	\$9,120	\$8,408	2025
The Maples Housing Corporation	MO	\$100,810	Executive Director	\$9,171	\$8,801	2024
Memphis Union Mission Support	TN	\$101,257	President	\$11,240	\$10,705	2024
Charles County Nursing & Rehabilitation	MD	\$107,267	President, Foundation	\$10,245	\$8,935	2023
Dow Rummel Community Enhancement	SD	\$108,743	Ceo	\$8,052	\$8,052	2024
Grf 9812 Lockport Road Inc	NY	\$85,457	Chief Financial Officer	\$6,321	\$5,175	2024
Northport Movin' Out Inc	WI	\$84,384	Ceo	\$18,932	\$17,915	2024
Uhab Housing Development Fund	NY	\$110,282	President Thru March 2023	\$5,487	\$4,625	2023
Rhf Holdings Group Inc	CA	\$110,743	President/ceo	\$68,128	\$53,304	2024
Hhp Capital Inc	CA	\$80,023	President	\$4,200	\$3,383	2023
Poplar Place Housing Corporation	MO	\$114,571	President And Ceo, Freeman Health System / Director	\$38,297	\$36,753	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Housing Forward-ma Inc	MA	\$79,000	Executive Di	\$12,000	\$9,771	2024
Mercy Housing Franciscan Campus Inc	CO	\$120,529	President	\$29,805	\$25,896	2024
Ppl Investment Corporation	MN	\$71,101	President	\$188,267	\$168,560	2024
Good Shepherd Village Housing	MO	\$70,107	Pfh Ceo	\$270,117	\$266,887	2023
Cplc Health Inc	AZ	\$132,435	Chairman	\$71,144	\$63,827	2023
Nmhc Research Foundation	DC	\$134,571	President	\$170,301	\$139,410	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SD 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 SD 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	18 organizations. Compensation range \$3,383–\$266,887; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$97,105); for reference, expenses \$68,193 and assets \$684,354.
ROLE MATCH	Deborah Herrboldt, reported title " <i>CEO/Bethany Lutheran Home</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	16 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	44 th
Total compensation (D + F), as reported (no adjustments)	33 rd
Reportable pay only (column D), adjusted	0 th
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 (Deborah Herrboldt) 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 18 similarly situated organizations (Same NTEE sector (L11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$10,017 is reasonable (approximately the 44th 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.