

# Harrison County Lifelong Learning

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Tom Fields, Executive Director / CEO** (\$80,218) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

**Compensation sits at approximately the 91<sup>st</sup> percentile of comparable organizations**

above the 90th percentile — board review recommended

**Benchmarked executive:** Tom Fields — 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 (I43).

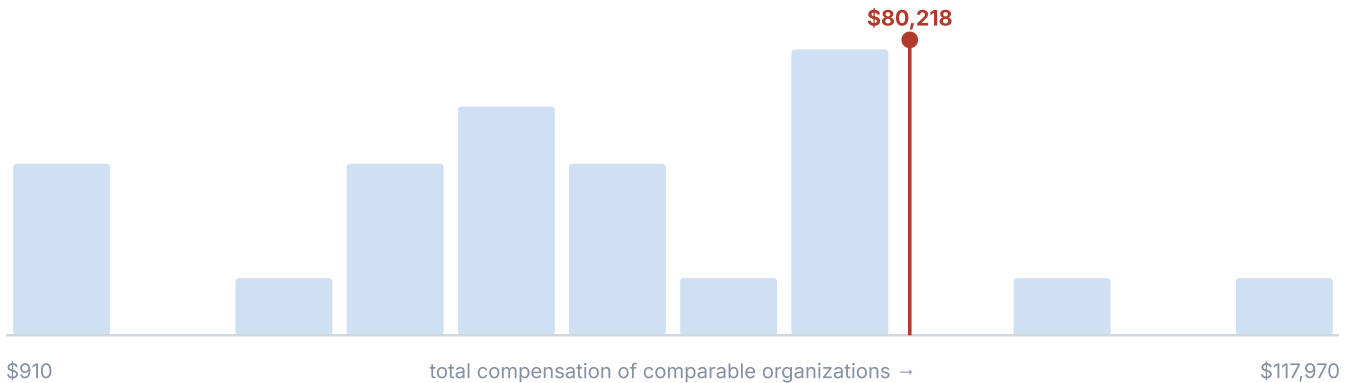
**BUDGET** Total revenue between \$229,863 and \$514,620 — 0.67x to 1.50x the subject's \$343,080 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (I43), nationwide + budget 0.67–1.5x revenue.

**22** organizations qualified on sector, size, and geography

→ **22** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$6,715	\$37,971	\$49,525	\$72,888	\$77,853	\$80,218
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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 IN 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="#">Motherhood Beyond Bars Inc</a>	GA	\$323,309	Executive Di	\$46,000	<b>\$43,859</b>	2024
<a href="#">Horizon Community Engagement</a>	OH	\$369,749	Executive Di	\$33,252	<b>\$33,397</b>	2024
<a href="#">Chicago Bible Society</a>	IL	\$304,334	Executive Director	\$56,500	<b>\$54,228</b>	2023
<a href="#">Project Pooch</a>	OR	\$295,316	Executive Director	\$88,693	<b>\$78,104</b>	2024
<a href="#">Freedom Grow</a>	WA	\$294,749	Executive Director	\$1,000	<b>\$910</b>	2022
<a href="#">Human Kindness Foundation</a>	NC	\$292,470	Executive Dir.	\$74,988	<b>\$73,474</b>	2024
<a href="#">Frederick Douglass Project For</a>	DC	\$394,369	President	\$45,292	<b>\$37,689</b>	2024
<a href="#">Interaction Transition</a>	WA	\$291,073	Executive Director	\$91,401	<b>\$75,598</b>	2025
<a href="#">Native American Reentry Services</a>	WA	\$395,754	Executive Director	\$60,000	<b>\$52,444</b>	2023
<a href="#">Bay Area Chaplains</a>	CA	\$290,309	Chaplain	\$144,072	<b>\$117,970</b>	2024
<a href="#">Ourjourney Co</a>	NC	\$268,885	Executive Director	\$39,617	<b>\$38,817</b>	2024
<a href="#">Chebar Ministries Inc</a>	GA	\$263,486	President	\$5,000	<b>\$4,908</b>	2023
<a href="#">Clicc Inc</a>	CT	\$259,741	Executive Dir.	\$80,000	<b>\$71,128</b>	2024
<a href="#">Hope Prison Ministry Inc</a>	MA	\$253,024	President	\$85,000	<b>\$74,570</b>	2023
<a href="#">Hands Of Luke Medical Ministries</a>	TX	\$249,383	Executive Director	\$4,500	<b>\$4,269</b>	2024
<a href="#">Anchor Of Hope International Ministries Inc</a>	CA	\$245,329	Executive Directorboardmember	\$56,160	<b>\$45,985</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Free The Ballot Incarcerated Voter Family Network</a>	PA	\$449,333	Executive Director	\$61,011	<b>\$57,695</b>	2024
<a href="#">Human Rights Coalition</a>	PA	\$235,535	Executive Dir.	\$49,284	<b>\$46,605</b>	2024
<a href="#">Poetic Justice Inc</a>	OK	\$231,741	Executive Dir.	\$37,188	<b>\$39,977</b>	2023
<a href="#">Inside Out Reentry Inc</a>	IA	\$460,309	Executive Director	\$59,118	<b>\$61,382</b>	2024
<a href="#">Innocence Delaware Inc</a>	DE	\$486,466	Ed (From 4/24); Sec (Until 4/24)	\$24,750	<b>\$22,980</b>	2024
<a href="#">Chicago Community Bond Fund</a>	IL	\$510,635	Board Chair	\$100,701	<b>\$93,879</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IN 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 IN 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** 22 organizations. Compensation range \$910–\$117,970; filing years 2022–2025.

**SIZE BASIS** Matched on total revenue (\$343,080); for reference, expenses \$345,226 and assets \$121,087.

**ROLE MATCH** Tom Fields, reported title "*EXECUTIVE DIRECTOR*", benchmarked as Executive Director / CEO. The title maps directly to this role.

**RELATED-ORG PAY** 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	91 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	77 <sup>th</sup>
Reportable pay only (column D), adjusted	68 <sup>th</sup>
All sources (D + E + F), adjusted	86 <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 (Tom Fields) 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 22 similarly situated organizations (Same NTEE sector (I43), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$80,218 is reasonable (approximately the 91<sup>st</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.