

Stepping Stones

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Kathy Farland, Executive Director / CEO** (\$51,048) 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 **25th** percentile of comparable organizations within the typical range

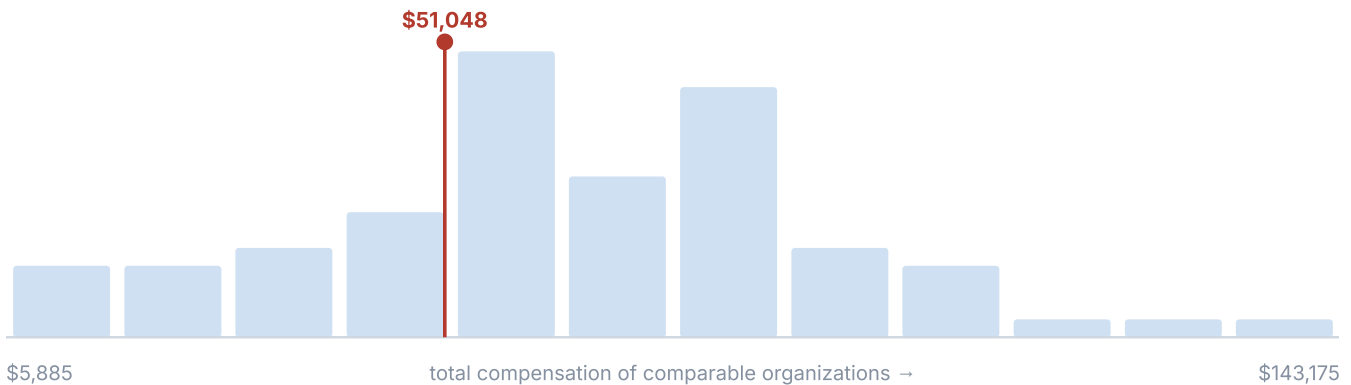
Benchmarked executive: Kathy Farland — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P85).
BUDGET	Total revenue between \$331,814 and \$742,867 — 0.67x to 1.50x the subject's \$495,245 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P85), 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



\$27,555	\$50,937	\$61,729	\$80,661	\$96,702	\$51,048
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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 NH 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
Mr Bobs Under The Bridge Inc	WI	\$495,878	Executive Director	\$36,249	\$39,823	2024
Reborn	AZ	\$496,989	Director	\$59,800	\$60,497	2024
Greater Portland Family Promise	ME	\$505,170	Executive Director	\$76,958	\$81,063	2024
Wvhy Inc	CA	\$482,913	Treasurer/ Executive Director	\$88,037	\$82,329	2023
Make A Day Foundation	OH	\$476,596	Executive Director	\$36,115	\$40,238	2024
Inspire Together	CA	\$475,517	Ceo	\$97,115	\$90,819	2023
Hogar Del Buen Pastor Inc	PR	\$471,978	Executive Di	\$66,458	\$66,458	2023
Heart House Inc	IN	\$471,783	Current Exe Director	\$65,183	\$72,309	2024
Wellsprings Village Inc	TX	\$470,507	Ex-officio	\$70,000	\$75,833	2023
Potter's Clay Ministries Inc	AR	\$523,558	Director	\$5,375	\$6,356	2024
Laramie Soup Kitchen	WY	\$465,083	Executive Di	\$70,000	\$78,850	2024
Live Love Outreach	WA	\$464,251	Director	\$31,020	\$30,077	2023
Family Promise Of The Palouse Inc	ID	\$526,327	Executive Director	\$68,926	\$77,131	2024
Minot Area Homeless Coalition	ND	\$527,555	Executive Di	\$52,675	\$60,808	2024
Humanity Heroes Foundation	CA	\$462,932	Fundraising Manager	\$110,570	\$100,435	2024
Network Services	WA	\$532,324	Executive Director, Presid	\$152,024	\$143,175	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Goshen Interfaith Hospitality	IN	\$457,306	Executive Director	\$73,130	\$81,124	2024
Family Promise Of York Countyinc	SC	\$450,617	Execuitve Di	\$53,737	\$58,971	2024
Rebuilding Paradise	NC	\$449,984	President	\$115,000	\$124,996	2024
3rd Shift Warming Cooling Center	OH	\$447,015	Executive Director	\$53,380	\$57,940	2025
Family Promise Of Montgomery County	TX	\$445,304	Exec Dir	\$72,711	\$76,510	2024
Interfaith Community Pads Inc	IN	\$443,348	Executive Director	\$54,807	\$60,799	2024
Homeless Gay Kids - Houston	TX	\$441,152	Executive Director	\$100,641	\$105,900	2024
Family Promise Of The Midlands Inc	SC	\$438,794	Executive Director	\$93,265	\$105,373	2023
The Haven Of Transylvania County	NC	\$556,756	Executive Director	\$64,915	\$70,558	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NH 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 NH 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 \$5,885–\$143,175; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$495,245); for reference, expenses \$567,692 and assets \$165,646.

ROLE MATCH	Kathy Farland, reported title " <i>Executive Director</i> ", 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.
OUTLIERS	2 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	25 th
Total compensation (D + F), as reported (no adjustments)	27 th
Reportable pay only (column D), adjusted	25 th
All sources (D + E + F), adjusted	25 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 (Kathy Farland) 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 sector (P85), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$51,048 is reasonable (approximately the 25th 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.