

Counseling Center Of Highlands

Executive Director / CEO

EIN 454997760

NC · NTEE F60

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Linda Kirkman, Executive Director / CEO** (\$35,299) against **every comparable organization** that fit the selection criteria — **94** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **33rd** percentile of comparable organizations within the typical range

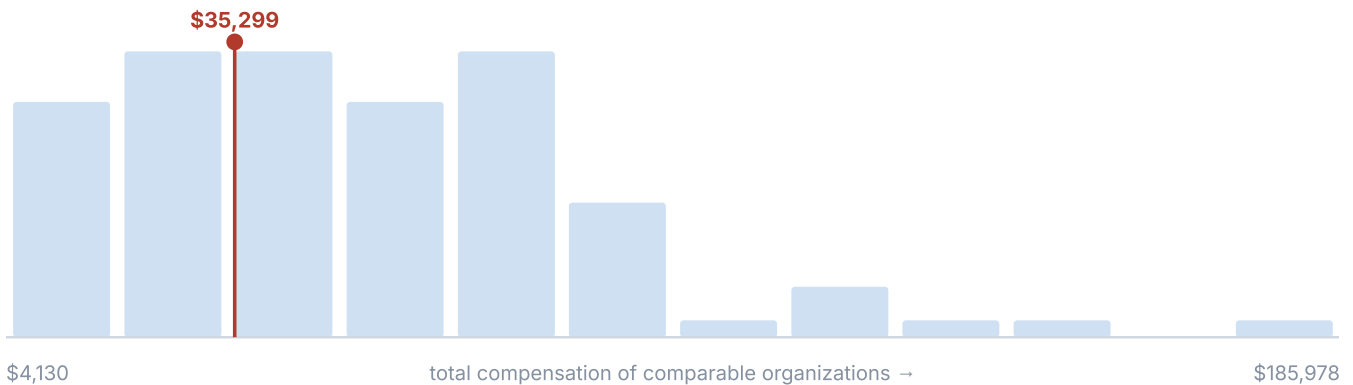
Benchmarked executive: Linda Kirkman — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (F60).
BUDGET	Total revenue between \$152,459 and \$341,328 — 0.67x to 1.50x the subject's \$227,552 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (F60), nationwide + budget 0.67–1.5x revenue.

94 organizations qualified on sector, size, and geography → **94** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$15,861	\$28,039	\$47,713	\$71,581	\$85,162	\$35,299
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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 NC 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
Changing Lanes Ministries Inc	OK	\$226,786	Executive Direc	\$104,041	\$110,875	2024
One Recovery	CA	\$226,696	President	\$62,500	\$52,231	2024
Narrative Initiatives San Diego	CA	\$223,255	Director	\$21,014	\$17,561	2024
Heart Tones Inc	TX	\$232,702	President	\$71,334	\$71,099	2023
Nueva Luz Foundation	TX	\$220,353	Clinical Director And Board Vp	\$41,667	\$41,530	2023
Brothers On A Road Less Traveled Inc	VA	\$219,548	Executive Director	\$74,571	\$71,742	2023
Centerpeace Inc	TX	\$218,839	Executive Di	\$21,000	\$20,330	2024
Nami Of Washington County Inc	WI	\$236,311	Executive Di	\$65,000	\$65,698	2024
Path Of Life	WA	\$239,938	Executive Di	\$67,725	\$58,683	2024
Authentic Hope Center For Peace &	OR	\$240,216	Executive Dir.	\$72,327	\$66,924	2023
Baptist Counseling Center	NC	\$213,339	Executive Direc	\$100,298	\$100,298	2024
Caldwell-clark	CA	\$242,381	President	\$29,600	\$24,737	2024
Lee's Summit Cares	MO	\$244,636	Executive Director	\$80,000	\$82,004	2024
Domestic Outreach Corporation	PA	\$244,729	President	\$27,000	\$26,058	2024
Adams Place	NV	\$245,465	Executive Dir.	\$64,000	\$62,087	2024
Check Your Compass	MA	\$209,497	President	\$133,960	\$116,503	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
The Four Health Family Resource Center	MI	\$209,414	Executive Director	\$12,864	\$12,519	2025
Community Counseling Institute Inc	WA	\$206,388	Director	\$48,269	\$41,824	2024
Fhgr Inc	KY	\$248,728	Executive Di	\$38,182	\$39,701	2024
Bridge Inter Faith Services Inc	NJ	\$205,969	Chairman	\$57,600	\$49,772	2024
The Open Table	CA	\$205,254	Executive Dir.	\$91,420	\$76,400	2024
Dream Big Wellness	WA	\$204,927	President	\$81,582	\$70,689	2024
The Good Death Foundation	CA	\$204,787	Ceo	\$4,800	\$4,130	2023
Anathallo Counseling Center	PA	\$250,489	Executive Director	\$156,985	\$151,511	2024
Chicago Veterans	IL	\$204,484	Executive Director	\$84,761	\$80,647	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NC 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 NC 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	94 organizations. Compensation range \$4,130–\$185,978; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$227,552); for reference, expenses \$267,390 and assets \$274,475.
ROLE MATCH	Linda Kirkman, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	2 peers 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	33 rd
Total compensation (D + F), as reported (no adjustments)	32 nd
Reportable pay only (column D), adjusted	34 th
All sources (D + E + F), adjusted	32 nd

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 (Linda Kirkman) 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 94 similarly situated organizations (Same NTEE sector (F60), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$35,299 is reasonable (approximately the 33rd 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.