

Colfax County Senior Center Inc

Executive Director / CEO

EIN 470629083

NE · NTEE P81Z

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Michelle Farber, Executive Director / CEO** (\$17,262) against **every comparable organization** that fit the selection criteria — **138** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 7th percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Michelle Farber — reported title “MANAGER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

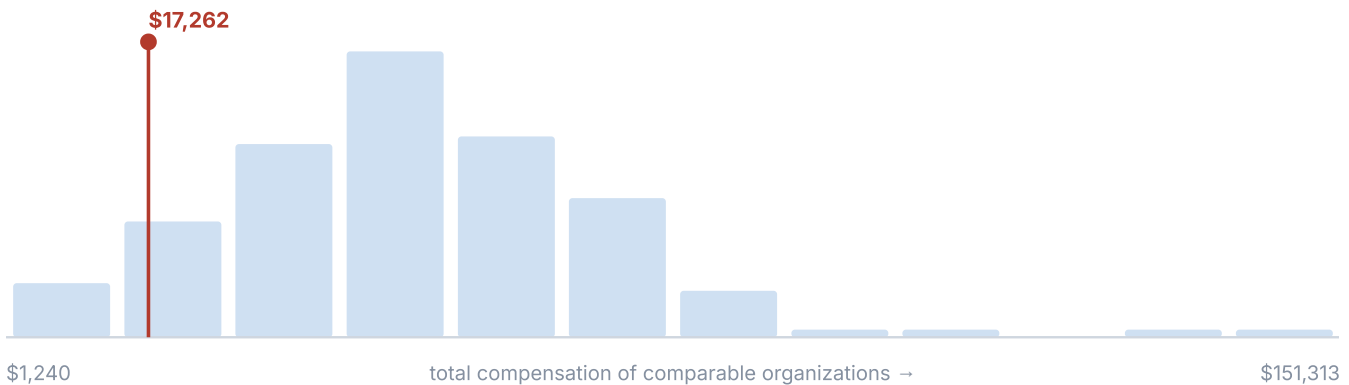
SECTOR Organizations sharing the subject's NTEE classification (P81Z).

BUDGET Total revenue between \$215,484 and \$482,428 — 0.67x to 1.50x the subject's \$321,619 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P81), nationwide + budget 0.67–1.5x revenue.

138 organizations qualified on sector, size, and geography → **138** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$21,181

\$34,942

\$45,834

\$60,542

\$73,617

\$17,262



■ 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 NE 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
Senior Citizens Center Of Derry	PA	\$321,782	Executive Di	\$90,300	\$83,724	2024
Marlboro County Council On Aging	SC	\$320,574	Executive Director	\$54,128	\$52,502	2024
Jefferson Senior Citizens Center Inc	FL	\$320,571	Executive Director	\$34,300	\$30,843	2023
Creative Aging Network - Nc	NC	\$320,568	Executive Director	\$47,959	\$46,073	2024
Cozad Haymaker Grand Generation Center Inc	NE	\$319,976	Executive Director	\$48,500	\$47,250	2025
Silver Spring Village Inc	MD	\$327,045	Executive Director	\$87,188	\$75,786	2024
All Care Home And Community Services Inc	WV	\$327,120	Executive Director	\$33,681	\$34,908	2023
Senior Center Of Sidney-shelby	OH	\$329,046	Executive Di	\$47,840	\$45,896	2025
Swisher County Senior Citizens	TX	\$329,994	Manager	\$25,796	\$24,700	2023
Sharecare Of Leelanau Inc	MI	\$331,813	Executive Director	\$70,326	\$67,489	2024
Mercy Endeavors	LA	\$332,231	Executive Direc	\$19,683	\$20,746	2023
Manhattan Senior Center Inc	KS	\$332,278	Executive Di	\$51,000	\$51,227	2024
Hamilton House	RI	\$332,674	Executive Di	\$69,732	\$60,565	2025
Circle Of Friends Inc	PA	\$309,648	Executive Director	\$63,964	\$59,306	2024
Senior Citizens Council Of Madison County Inc	FL	\$306,937	Executive Director	\$47,925	\$41,859	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Upper Kittitas County Senior Center	WA	\$337,906	Exec Director	\$70,487	\$58,674	2024
Elder Love Usa	CA	\$338,174	Executive Director	\$1,500	\$1,240	2023
Howard County Council On Aging	TX	\$302,533	Director	\$27,500	\$25,576	2024
Maps Charities	CA	\$342,310	Administrator	\$48,346	\$39,961	2023
Scott County Senior Citizens Inc	AR	\$300,874	Executive Director	\$36,500	\$38,146	2024
Audrey's Angels	AZ	\$300,789	Executive Director	\$63,073	\$56,398	2024
Heart Of Senior Citizen Services	MI	\$342,756	Executive Dir.	\$53,255	\$51,107	2024
Lutheran Services For The Aging Inc	NC	\$343,532	President/ceo	\$13,158	\$12,641	2024
Mid Rogue Foundation	OR	\$343,804	Executive Dir.	\$21,711	\$18,746	2024
Falls Township Senior Citizens Inc	PA	\$298,591	Foundation Mgr.	\$45,630	\$43,557	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NE 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 NE 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 138 organizations. Compensation range \$1,240–\$151,313; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$321,619); for reference, expenses \$183,716 and assets \$270,082. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Michelle Farber, reported title "MANAGER", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	8 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	7 th
Total compensation (D + F), as reported (no adjustments)	5 th
Reportable pay only (column D), adjusted	9 th
All sources (D + E + F), adjusted	4 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 (Michelle Farber) 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 138 similarly situated organizations (Same NTEE sector (P81), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$17,262 is reasonable (approximately the 7th 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.