

Friends Of Mascoma Foundation

Executive Director / CEO

EIN 472098479

NH · NTEE T31

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Katherine Stewart, Executive Director / CEO** (\$46,800) against **every comparable organization** that fit the selection criteria — **57** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **35th** percentile of comparable organizations within the typical range

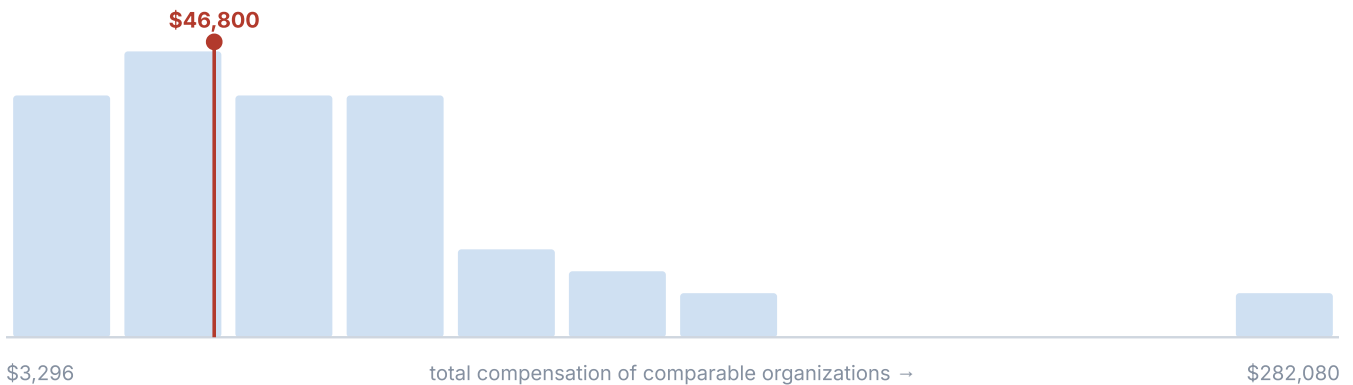
Benchmarked executive: Katherine Stewart — reported title “Interim Ex Director”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

| | |
|-----------|---|
| SECTOR | Organizations sharing the subject's NTEE classification (T31). |
| BUDGET | Total revenue between \$235,665 and \$527,608 — 0.67x to 1.50x the subject's \$351,739 (the band tightens as size grows). |
| GEOGRAPHY | Same NTEE sector (T31), nationwide + budget 0.67–1.5x revenue. |

57 organizations qualified on sector, size, and geography → **57** within the band form the benchmarked peer set.

Distribution of comparable compensation



| | | | | | |
|----------|----------|----------|----------|-----------|----------|
| \$12,917 | \$31,025 | \$56,791 | \$86,029 | \$130,045 | \$46,800 |
|----------|----------|----------|----------|-----------|----------|



● 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 |
|---|-------|-----------|------------------------------|-----------------|------------------|------|
| Bridgeport Public Education Fund Inc | CT | \$342,975 | Executive Director/secretary | \$82,500 | \$81,369 | 2024 |
| Greater Cabarrus Foundation | NC | \$340,735 | President And Ceo | \$65,000 | \$70,649 | 2024 |
| Tulsa County Medical Society Foundation | OK | \$366,769 | Executive Dir. | \$89,274 | \$106,462 | 2023 |
| Community Foundation Of Merced County | CA | \$332,274 | Executive Director | \$96,154 | \$87,340 | 2024 |
| Phoenixville Community Education | PA | \$327,693 | Executive Director | \$45,626 | \$49,276 | 2023 |
| Thomas County Community Foundation Inc | KS | \$377,712 | Executive Director | \$60,275 | \$70,522 | 2023 |
| Amenia Wassaic Community Organization | NY | \$323,963 | Executive Director | \$118,510 | \$112,649 | 2024 |
| Fields Park Trust | GA | \$322,820 | Former Trustee | \$37,634 | \$39,805 | 2024 |
| Lexington Community Foundation | NE | \$321,845 | Executive Director | \$74,995 | \$84,849 | 2024 |
| Friends In Action | NH | \$384,380 | Executive Director | \$87,260 | \$84,757 | 2024 |
| Nacogdoches County United Way | TX | \$385,549 | President/ce | \$49,000 | \$51,560 | 2024 |
| Langston Boulevard Alliance | VA | \$316,156 | Executive Director | \$25,640 | \$25,370 | 2025 |
| Cuivre River Electric Community Trust Inc | MO | \$392,951 | Crec's President & Ceo | \$249,636 | \$278,132 | 2024 |
| Danville Public School Foundation Inc | IL | \$396,949 | Executive Director | \$42,840 | \$43,161 | 2025 |

| ORGANIZATION | STATE | REVENUE | MATCHED TITLE | COMP (REPORTED) | COMP (ADJUSTED) | FY |
|---|-------|-----------|---------------------|-----------------|------------------|------|
| Fleet Landing Endowment Fund Inc | FL | \$305,094 | Ceo/secretary | \$29,980 | \$29,626 | 2024 |
| Viroqua Area Foundation | WI | \$398,516 | Treasurer | \$3,000 | \$3,296 | 2024 |
| Iowa Area Development Group Community | IA | \$398,999 | Ceo | \$95,538 | \$110,040 | 2024 |
| Kauai North Shore Community | HI | \$403,438 | Executive Di | \$95,986 | \$90,399 | 2024 |
| Knoxville Hospital & Clinics Foundation | IA | \$405,175 | Foundation Director | \$12,034 | \$14,270 | 2023 |
| Community Foundation Of Orange | CA | \$409,995 | Executive Dir. | \$75,363 | \$68,455 | 2024 |
| Jewish Community Foundation Of Greater Prescott | AZ | \$412,204 | Executive Director | \$30,000 | \$29,567 | 2025 |
| Webster Arts | MO | \$412,408 | Executive Director | \$53,680 | \$59,808 | 2024 |
| Weokie Credit Union Foundation | OK | \$288,944 | Secretary | \$72,168 | \$83,594 | 2024 |
| Wellspring Endowment | TX | \$288,064 | Chairmandirector | \$124,318 | \$130,814 | 2024 |
| Check 1002 Charitable Trust | GA | \$418,995 | Trustee | \$21,408 | \$22,643 | 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 57 organizations. Compensation range \$3,296–\$282,080; filing years 2023–2025.

| | |
|-----------------|---|
| SIZE BASIS | Matched on total revenue (\$351,739); for reference, expenses \$331,396 and assets \$473,427. |
| ROLE MATCH | Katherine Stewart, reported title " <i>Interim Ex Director</i> ", 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 | 15 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 | 35 th |
| Total compensation (D + F), as reported (no adjustments) | 42 nd |
| Reportable pay only (column D), adjusted | 47 th |
| All sources (D + E + F), adjusted | 21 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 (Katherine Stewart) 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 57 similarly situated organizations (Same NTEE sector (T31), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$46,800 is reasonable (approximately the 35th 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.