

Bethany Manor Foundation Inc

Executive Director / CEO

EIN 510175354
 CA · NTEE E56Z
 FY ending 2023-12-31
 June 10, 2026

This analysis benchmarks the total compensation of **Renee Koska, Executive Director / CEO** (\$39,556) against **every comparable organization** that fit the selection criteria — **1263** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **24th** percentile of comparable organizations below the typical range for comparable organizations

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

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (E56Z).
BUDGET	Total revenue between \$297,558 and \$666,175 — 0.67x to 1.50x the subject's \$444,117 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (E), nationwide + budget 0.67–1.5x revenue.

1,263 organizations qualified on sector, size, and geography → **1,263** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,463	\$41,482	\$70,190	\$102,162	\$149,515	\$39,556
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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 CA 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
Clinica Medical Nuestra Senora De	OR	\$444,135	Administrator	\$54,450	\$56,879	2024
Adom Health Foundation Inc	FL	\$443,966	Executive Director	\$81,512	\$86,134	2024
Choices Resource Center	TN	\$443,678	Director	\$63,826	\$77,695	2023
Partners For Healing Inc	TN	\$443,585	Executive Di	\$48,340	\$57,156	2024
Crescentcare Holdings Inc	LA	\$444,667	Ceo	\$52,094	\$64,524	2024
Arlington Retirement Housing	VA	\$443,495	Executive Director	\$168,520	\$183,028	2024
Jamesville Community Ems & Rescue	NC	\$444,840	President	\$25,286	\$29,390	2024
Muskegon Pregnancy Services	MI	\$443,363	Executive Di	\$57,287	\$66,512	2024
Pittsburgh Regional Healthcare	PA	\$444,909	President, Ceo	\$50,906	\$57,104	2024
American Society Of Law Medicine	MA	\$443,307	Executive Dir.	\$125,683	\$127,041	2024
Hanson House Foundation Inc	CA	\$445,045	Executive Dir.	\$55,086	\$55,086	2023
Southwest Louisiana Hospital Association	LA	\$445,063	Board Member	\$23,777	\$30,320	2023
Mobile Healthcare Providers Northwest	WA	\$443,152	President & Ceo	\$65,240	\$67,643	2023
Santa Fe Birth Center	NM	\$445,687	President	\$2,700	\$3,267	2024
Senior Housing And Resource Management	SC	\$441,998	Executive Director	\$128,077	\$146,423	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Albert Schweitzer Fellowship Houston-galveston	TX	\$446,300	Executive Director	\$22,863	\$25,725	2024
Lake Plains Community Care Network Inc	NY	\$441,901	Ceo	\$83,218	\$87,085	2023
Milwaukee Community Acupuncture Inc	WI	\$441,890	President	\$56,167	\$67,931	2023
Barlow Foundation	CA	\$446,546	President & Ceo	\$31,210	\$30,315	2024
San Joaquin Valley Free Medical Clinic And Needle Exchange	CA	\$446,572	President	\$42,226	\$42,226	2023
Savie Health	CA	\$441,661	Executive Director	\$68,233	\$66,275	2024
Yoakum Community Hospital Foundation	TX	\$441,581	Ex-officio	\$35,104	\$40,666	2023
Birth Control Advocates Of New York	NY	\$446,704	Co-executive Director	\$166,421	\$169,157	2024
Cameron County Ambulance Service Inc	PA	\$441,108	Executive Director	\$52,524	\$60,658	2023
Restoration House Wnc	NC	\$440,895	Executive Director	\$49,333	\$57,339	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA 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 CA 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 **1263** organizations. Compensation range \$21–\$3,682,576; filing years 2020–2025.

SIZE BASIS	Matched on total revenue (\$444,117); for reference, expenses \$491,536 and assets \$41,931.
ROLE MATCH	Renee Koska, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	290 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	57 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	24 th
Total compensation (D + F), as reported (no adjustments)	27 th
Reportable pay only (column D), adjusted	35 th
All sources (D + E + F), adjusted	13 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 (Renee Koska) 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 10, 2026, comparing compensation against 1263 similarly situated organizations (Same NTEE major group (E), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$39,556 is reasonable (approximately the 24th 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 10, 2026.