

# Servants Of Shelter Of Koochiching County

Executive Director / CEO

EIN 800860415  
 MN · NTEE L40  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Ariana Daniel, Executive Director / CEO** (\$76,200) against **every comparable organization** that fit the selection criteria — **64** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **81<sup>st</sup>** percentile of comparable organizations

within the typical range

**Benchmarked executive:** Ariana Daniel — 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 (L40).

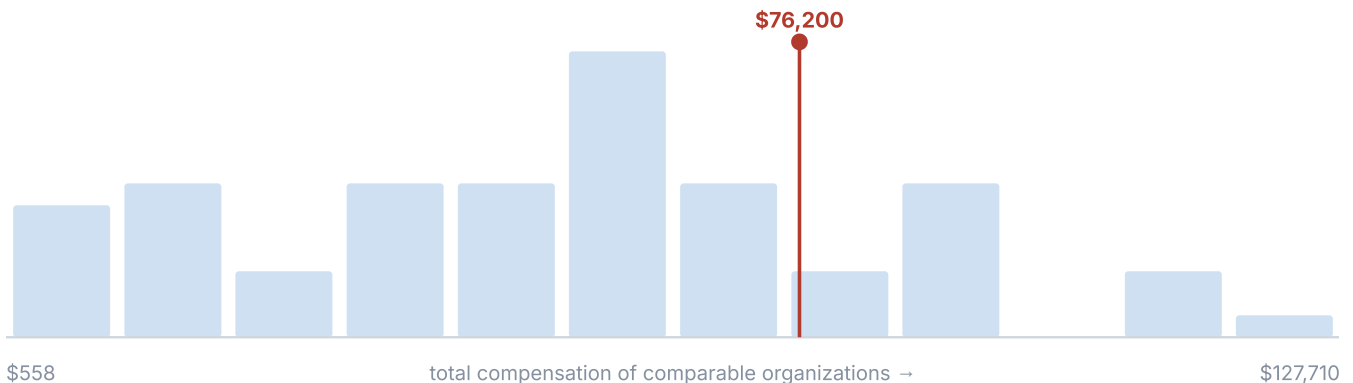
**BUDGET** Total revenue between \$288,533 and \$645,970 — 0.67x to 1.50x the subject's \$430,647 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (L40), nationwide + budget 0.67–1.5x revenue.

**64** organizations qualified on sector, size, and geography

→ **64** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$11,407	\$33,125	\$55,310	\$67,075	\$88,762	\$76,200
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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 MN 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
<a href="#">South Oakland Citizens For The</a>	MI	\$426,298	Executive Di	\$65,000	<b>\$64,250</b>	2025
<a href="#">Loving Hands Childrens Home</a>	CA	\$437,160	Executive Director	\$28,800	<b>\$24,446</b>	2024
<a href="#">New Alternatives For Lgbt Homeless Youth Inc</a>	NY	\$441,779	Executive Director	\$69,000	<b>\$63,100</b>	2023
<a href="#">Haven Of Hope Inc</a>	NM	\$442,527	Executive Di	\$82,265	<b>\$86,976</b>	2024
<a href="#">Walking Down Ranch Inc</a>	AZ	\$447,141	Vice President	\$41,882	<b>\$39,594</b>	2024
<a href="#">Franklin County Women And Family Shelter</a>	KY	\$452,315	Executive Director	\$56,273	<b>\$59,430</b>	2024
<a href="#">Chestnut Campus Inc</a>	CA	\$457,585	Ceo (After 6/22)	\$39,101	<b>\$34,170</b>	2023
<a href="#">Gmp Development Corp</a>	MA	\$401,456	President & Ceo	\$4,937	<b>\$4,361</b>	2024
<a href="#">Hoskins Park Ministries Inc</a>	NC	\$401,432	Director	\$61,825	<b>\$64,650</b>	2023
<a href="#">Our Front Porch</a>	CO	\$400,731	Ceo	\$79,625	<b>\$75,053</b>	2024
<a href="#">New Attitude On My Image Inc</a>	OH	\$398,948	Exec Director	\$53,400	<b>\$55,597</b>	2024
<a href="#">Next Step Initiative Tennessee</a>	TN	\$397,545	Executive Dir.	\$53,737	<b>\$54,093</b>	2025
<a href="#">Hearne House Inc</a>	OH	\$393,504	Executive Dir.	\$37,500	<b>\$40,196</b>	2023
<a href="#">Housing Initiatives Of Princeton</a>	NJ	\$392,002	Executive Director	\$49,167	<b>\$44,426</b>	2023
<a href="#">Safe Harbors Network</a>	CA	\$391,640	Executive Dir.	\$13,210	<b>\$11,213</b>	2024
<a href="#">Grace Home Inc</a>	OK	\$389,502	President/director	\$60,351	<b>\$65,325</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Marys Place Pittsburgh</a>	PA	\$472,123	Executive Director (Enter 1/12/24)	\$47,956	<b>\$47,010</b>	2024
<a href="#">Home Together A Nonprofit Corporation</a>	NV	\$482,513	Executive Director	\$90,000	<b>\$88,680</b>	2024
<a href="#">Gratiot County Hope House</a>	MI	\$377,853	Executive Director	\$65,625	<b>\$66,584</b>	2024
<a href="#">Nazareth Housing Development Corp</a>	OH	\$376,175	Executive Di	\$61,000	<b>\$63,510</b>	2024
<a href="#">Palaemon Inc</a>	MA	\$494,012	President	\$106,600	<b>\$94,164</b>	2024
<a href="#">Samaritan House Inc</a>	NC	\$366,778	Executive Dir.	\$79,070	<b>\$80,311</b>	2024
<a href="#">Santa Cruz Hostel Society</a>	CA	\$496,743	President	\$13,971	<b>\$11,859</b>	2024
<a href="#">Pee Wee Homes</a>	NC	\$361,795	Director	\$550	<b>\$558</b>	2024
<a href="#">Homes Of Hope Inc</a>	NC	\$357,864	Executive Director	\$55,296	<b>\$56,164</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MN 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 MN 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](https://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT	<b>64</b> organizations. Compensation range \$558–\$127,710; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$430,647); for reference, expenses \$317,630 and assets \$646,325.
ROLE MATCH	Ariana Daniel, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	1 peer 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	81 <sup>st</sup>
Total compensation (D + F), as reported (no adjustments)	80 <sup>th</sup>
Reportable pay only (column D), adjusted	33 <sup>rd</sup>
All sources (D + E + F), adjusted	73 <sup>rd</sup>

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 (Ariana Daniel) 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 64 similarly situated organizations (Same NTEE sector (L40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$76,200 is reasonable (approximately the 81<sup>st</sup> 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.