

Foster Love Ministries

Executive Director / CEO

EIN 824458152
 GA · NTEE P20
 FY ending 2023-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **Marci Bourland, Executive Director / CEO** (\$22,750) against **every comparable organization** that fit the selection criteria — **32** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **16th** percentile of comparable organizations below the typical range for comparable organizations

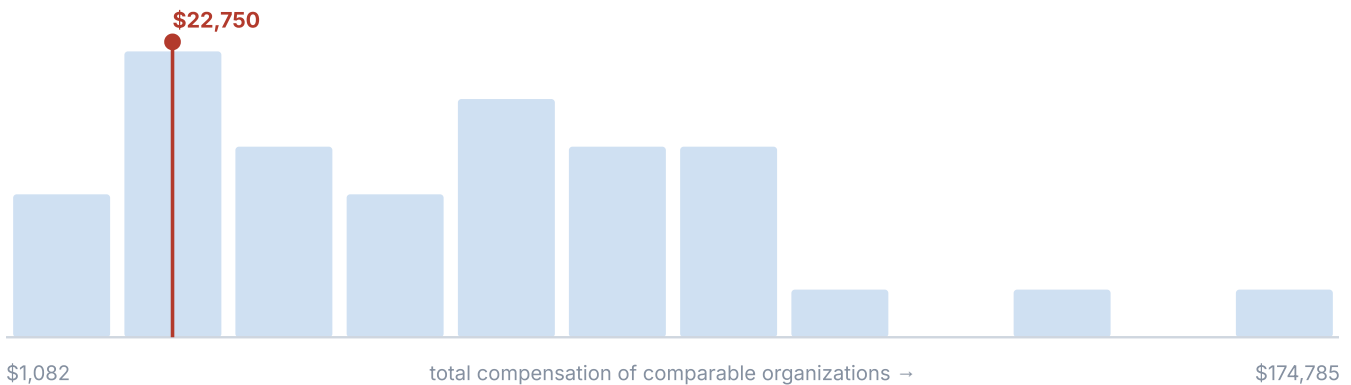
Benchmarked executive: Marci Bourland — reported title “Executive Director”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (P20).
BUDGET	Total revenue between \$174,582 and \$390,856 — 0.67x to 1.50x the subject's \$260,571 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (P20) + GA + budget 0.67–1.5x revenue.

32 organizations qualified on sector, size, and geography → **32** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,247	\$30,000	\$60,340	\$85,942	\$97,034	\$22,750
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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 GA 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
Mom Community Inc	GA	\$260,657	President	\$41,127	\$41,127	2023
La Promesa Honduras Inc	GA	\$254,414	President	\$27,736	\$27,736	2023
Channeled Paths Inc	GA	\$253,485	Office Coordinator	\$14,213	\$13,805	2024
Servantee Inc	GA	\$252,198	Executive Di	\$72,596	\$70,513	2024
Blue Sky Acres Inc	GA	\$244,653	Executive Di	\$34,740	\$33,743	2024
Gospel To The Nations Inc	GA	\$241,870	Ceo	\$2,000	\$1,943	2024
Companions For Heroes	GA	\$280,313	Ceo	\$95,000	\$92,274	2024
Sagenavigator Inc	GA	\$238,440	Ceo	\$30,000	\$30,000	2023
Sustainable Liberia Inc	GA	\$284,919	Executive Director	\$33,734	\$32,766	2024
Dream It Forward Foundation Inc	GA	\$289,481	Executive Director	\$62,400	\$62,400	2023
Bananas Foster Inc	GA	\$289,758	Executive Director	\$60,000	\$58,279	2024
The Sd Gunner Fund Inc	GA	\$222,664	Executive Dir.	\$30,000	\$30,000	2023
Next Generation Impact Foundation	GA	\$302,385	President	\$68,333	\$66,373	2024
Tabithas Place Inc	GA	\$216,702	Director	\$1,082	\$1,082	2023
Arms Wide Open Community Development Corporation	GA	\$211,700	Executive Director	\$24,000	\$24,000	2023
Pianos For Peace Inc	GA	\$319,147	Executive Director	\$20,000	\$18,925	2025
Dawson County Family Connection Inc	GA	\$196,755	Chief Executive Officer Part Year	\$58,367	\$56,692	2024
Four Streams Partners Inc	GA	\$195,448	Executive Director	\$144,730	\$140,578	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Family Connection Of Warren County Inc	GA	\$331,479	Executive Director	\$76,232	\$74,045	2024
Freedom Fighters Of Georgia Inc	GA	\$188,009	President	\$42,800	\$41,572	2024
Bible Optics Inc	GA	\$348,786	Pastor	\$119,483	\$116,055	2024
Neighborhood Improvement	GA	\$349,252	Executive Di	\$56,664	\$55,038	2024
Across The Bridge Inc	GA	\$351,026	Executive Director	\$76,911	\$76,911	2023
Angkor Resource Center Inc	GA	\$352,560	President/ce	\$99,000	\$96,160	2024
Weascend Corporation	GA	\$353,251	Ceo/president	\$90,000	\$90,000	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to GA 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 GA 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	32 organizations. Compensation range \$1,082–\$174,785; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$260,571); for reference, expenses \$252,844 and assets \$84,478.
ROLE MATCH	Marci Bourland, reported title " <i>Executive Director</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	1 peer 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	16 th
Total compensation (D + F), as reported (no adjustments)	13 th
Reportable pay only (column D), adjusted	16 th
All sources (D + E + F), adjusted	16 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 (Marci Bourland) 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 32 similarly situated organizations (Same NTEE sector (P20) + GA + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$22,750 is reasonable (approximately the 16th 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.