

Bethany House Of Cumberland County

Executive Director / CEO

EIN 872011173

PA · NTEE L21

FY ending 2023-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Amy Moreno, Executive Director / CEO** (\$50,000) against **every comparable organization** that fit the selection criteria — **199** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **73rd** percentile of comparable organizations within the typical range

Benchmarked executive: Amy Moreno — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (L21).

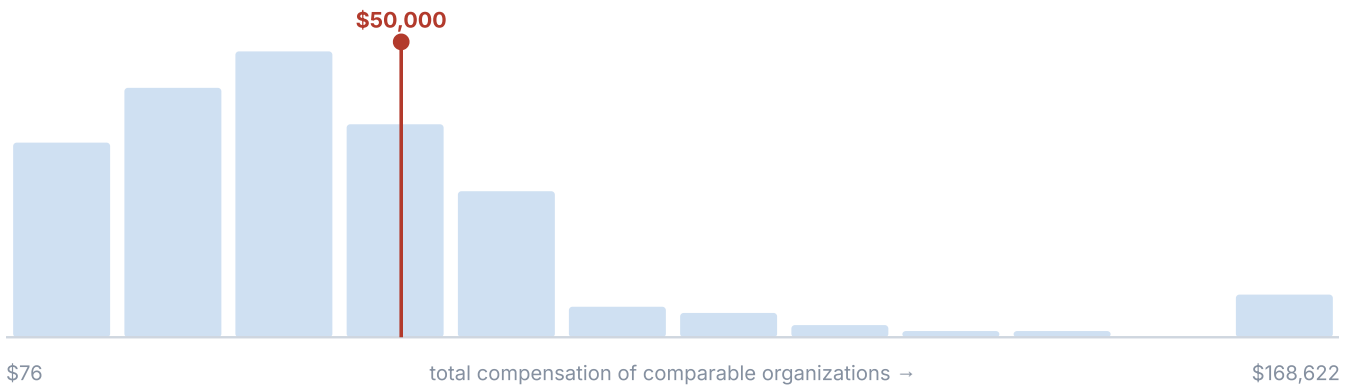
BUDGET Total revenue between \$199,440 and \$446,509 — 0.67x to 1.50x the subject's \$297,673 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

199 organizations qualified on sector, size, and geography

→ **199** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,027	\$20,940	\$36,439	\$52,377	\$70,010	\$50,000
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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 PA 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
South Lake Tahoe Supportive Housing	MN	\$298,799	President	\$65,715	\$65,114	2023
Partnership Housing Of Southwest Alabama	AL	\$296,079	Executive Director	\$30,333	\$32,861	2023
Mike Foyes Homes Inc	WA	\$301,198	President	\$22,967	\$20,028	2024
Greencastle Of Allerton	IL	\$301,241	President & Ceo	\$50,615	\$48,467	2024
Lytle Trace Inc	OH	\$293,086	Chief Executive Officer	\$8,517	\$8,787	2024
Eliza Johnson Center For The Aging	TX	\$289,575	Chairman	\$1,200	\$1,204	2023
Redmond Elderly Housing Association	WA	\$288,174	President Of Ccs/chs & Ex-officio	\$47,074	\$42,263	2023
Naomi	WA	\$287,698	Executive Di	\$70,723	\$61,673	2024
Exhale Women's Fellowship	NJ	\$308,865	Executive Di	\$19,200	\$17,190	2023
Spiti Housing Development Fund	NY	\$309,417	Executive Director	\$24,759	\$21,792	2024
River Grove Retirement Community Inc	MI	\$310,149	President & Ceo	\$31,878	\$32,995	2023
Tg_301 Inc	TX	\$311,505	Executive Director	\$20,876	\$20,940	2023
Pleasant Street Housing Inc	ME	\$283,651	Executive Director	\$6,474	\$6,151	2025
Keystone Development Inc	TN	\$312,151	Executive Director	\$24,097	\$24,671	2024
Asi Kansas City Inc	MN	\$282,961	President/tr	\$68,006	\$63,763	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Independent Living Horizons Eight Inc	GA	\$312,750	President/ceo	\$21,151	\$21,326	2023
Roxbury Development Corporation	MA	\$313,126	Director	\$4,247	\$3,717	2024
Lancaster Housing Development Fund	NY	\$313,548	Board Member/board President	\$25,080	\$22,726	2023
Wider Path Home Foundation	RI	\$313,582	Director (Jan-july); President (July-dec)	\$46,354	\$43,292	2024
Snhs North Berwick Elderly Housing Inc	NH	\$314,200	Treasurer	\$53,564	\$46,931	2025
1850 North Croskey Development	PA	\$280,632	President	\$62,690	\$62,690	2023
Common Ground Development	MA	\$280,360	Vice Preside	\$30,745	\$26,910	2024
Lupine Housing Inc	CA	\$279,929	Executive Dir.	\$3,602	\$3,030	2024
Culver City Rotary Plaza Inc	CA	\$315,455	President/ceo	\$68,128	\$57,299	2024
Oaklawn Apartments Inc	IN	\$278,851	President & Ceo	\$52,409	\$53,831	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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 **199** organizations. Compensation range \$76–\$168,622; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$297,673); for reference, expenses \$220,406 and assets \$226,686.
ROLE MATCH	Amy Moreno, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	169 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 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	73 rd
Total compensation (D + F), as reported (no adjustments)	67 th
Reportable pay only (column D), adjusted	93 rd
All sources (D + E + F), adjusted	10 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 (Amy Moreno) 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 199 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,000 is reasonable (approximately the 73rd 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.