

# Grant Manor Homeowners Association

Executive Director / CEO

EIN 043166292  
 MA · NTEE L20Z  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Pronessa Gaines, Executive Director / CEO** (\$76,210) against **every comparable organization** that fit the selection criteria — **197** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **88<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Pronessa Gaines — reported title “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 (L20Z).
BUDGET	Total revenue between \$77,673 and \$173,896 — 0.67x to 1.50x the subject's \$115,931 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

**197** organizations qualified on sector, size, and geography → **197** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$7,681	\$17,699	\$34,731	\$59,760	\$78,221	\$76,210
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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 MA 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="#">Fulfilling Housing Inc</a>	OH	\$115,822	Executive Director	\$15,476	<b>\$18,241</b>	2024
<a href="#">Preserving Us Inc</a>	KS	\$116,126	Executive Director	\$127,404	<b>\$153,168</b>	2024
<a href="#">West Rountt Housing Inc</a>	CO	\$116,227	Secretary	\$12,000	<b>\$12,805</b>	2024
<a href="#">Nhs Stevens Housing Corporation</a>	PA	\$115,561	President/ceo	\$55,952	<b>\$63,927</b>	2023
<a href="#">Woodside Apartments Inc</a>	IN	\$115,079	President	\$44,374	<b>\$52,074</b>	2024
<a href="#">Jm Apartments Inc</a>	RI	\$114,568	President	\$52,490	<b>\$57,664</b>	2023
<a href="#">2life Opus Inc</a>	MA	\$117,303	President	\$36,606	<b>\$36,606</b>	2024
<a href="#">West Bergen Specialized Housing Inc</a>	NJ	\$118,059	Executive Director, West B	\$9,993	<b>\$9,929</b>	2024
<a href="#">Dreamscapes-building Visions Inc</a>	NJ	\$113,637	Chief Executive Officer	\$29,476	<b>\$29,287</b>	2024
<a href="#">Mental Retardation Community Services Of Nassau County-project</a>	NY	\$113,605	Chief Executive Officer	\$179,760	<b>\$180,762</b>	2024
<a href="#">Share Xi Inc</a>	NY	\$113,510	Executive Director	\$70,564	<b>\$73,053</b>	2023
<a href="#">La Frontera Housing Inc</a>	AZ	\$113,310	President/ceo	\$34,911	<b>\$37,363</b>	2024
<a href="#">Lss Housing Woodview Inc</a>	WI	\$119,194	President	\$40,683	<b>\$47,281</b>	2024
<a href="#">Southeastern Appalachian Rural Alliance Inc</a>	WV	\$112,251	Executive Director	\$31,250	<b>\$37,653</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Bethesda Spruce Street Development</a>	PA	\$119,748	Ceo	\$11,765	<b>\$13,056</b>	2024
<a href="#">Level-equity Building Inc</a>	PA	\$111,971	Ceo	\$91,667	<b>\$101,727</b>	2024
<a href="#">Asi Rochester Inc</a>	MN	\$120,032	President/tr	\$65,715	<b>\$72,260</b>	2024
<a href="#">Bear Creek Development Corporation</a>	TX	\$111,533	Executive Director	\$105,000	<b>\$116,883</b>	2024
<a href="#">Habitat For Humanity Aransas County</a>	TX	\$111,334	Executive Di	\$76,868	<b>\$85,567</b>	2024
<a href="#">Monhegan Island Sustainable</a>	ME	\$120,599	Treasurer	\$2,200	<b>\$2,451</b>	2024
<a href="#">Mental Health Center Of Champaign</a>	IL	\$121,789	Director	\$42,513	<b>\$46,511</b>	2024
<a href="#">Fulfilling Housing.li Inc</a>	OH	\$109,750	Executive Director	\$16,318	<b>\$19,801</b>	2023
<a href="#">New Century Center</a>	CA	\$122,407	Ceo	\$23,461	<b>\$22,544</b>	2024
<a href="#">Asi - Watertown Inc</a>	MN	\$122,487	President/tr	\$68,006	<b>\$72,851</b>	2025
<a href="#">Phipps Affordable Housing Support Corp</a>	NY	\$122,719	President/ceo	\$180,441	<b>\$181,447</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MA cost of living and 2024 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 MA 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 **197** organizations. Compensation range \$880–\$327,778; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$115,931); for reference, expenses \$147,067 and assets \$24,746,444.
ROLE MATCH	Pronessa Gaines, reported title " <i>DIRECTOR</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	149 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	8 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	88 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	89 <sup>th</sup>
Reportable pay only (column D), adjusted	93 <sup>rd</sup>
All sources (D + E + F), adjusted	19 <sup>th</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 (Pronessa Gaines) 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 197 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$76,210 is reasonable (approximately the 88<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.