

D'youville Elderly Housing Corporation

Executive Director / CEO

June 13, 2026

This analysis benchmarks the total compensation of **Naomi Prendergast, Executive Director / CEO** (\$2,380) against **every comparable organization** that fit the selection criteria — **290** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 1st percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Naomi Prendergast — reported title "FORMER PRESIDENT/ CEO", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L22).
BUDGET	Total revenue between \$298,267 and \$667,764 — 0.67x to 1.50x the subject's \$445,176 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L22), nationwide + budget 0.67–1.5x revenue.

290 organizations qualified on sector, size, and geography → **290** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$10,712	\$24,957	\$42,743	\$68,295	\$81,714	\$2,380
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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
Good Samaritan League Of America Inc	ID	\$445,132	Ceo	\$79,778	\$91,732	2024
Chv Buckingham Housing Development Fund	NY	\$445,249	President	\$87,526	\$88,014	2023
Luther Towers Iv Of Dover Inc	DE	\$446,290	Executive Director	\$5,511	\$5,682	2025
Liberty Manor For Veterans Inc	FL	\$447,572	President	\$64,910	\$65,911	2024
Westminster Asbury East Inc	FL	\$442,573	Ceo/presiden	\$36,488	\$38,145	2023
Schoharie County Housing Development	NY	\$442,055	Executive Director	\$23,474	\$22,928	2024
Gallagher Mansion Inc	MD	\$448,849	Secretary	\$11,427	\$11,547	2024
Good Shepherd Senior Housing Corporation	CA	\$441,270	Chief Executive Officer	\$40,383	\$37,691	2024
Philippian Gardens Inc	PA	\$449,934	Executive Di	\$62,260	\$69,093	2023
Booth Manor Inc	NE	\$450,725	President	\$9,613	\$11,175	2024
The Residences At Neponset Field Inc	MA	\$451,548	Chief Executive Officer	\$42,255	\$42,255	2023
National Steelworkers Oldtimers	FL	\$451,562	Vice Preside	\$75,384	\$74,573	2025
Bay Aging Apartments Gloucester Inc	VA	\$437,000	President	\$17,050	\$17,794	2024
Rochester Senior Housing Inc	MN	\$436,349	President/tr	\$65,715	\$70,187	2024
Saint Elizabeth Terrace Warwick	RI	\$454,615	President & Ceo	\$27,641	\$28,648	2024
Nch'i Wana Housing	OR	\$455,559	Executive Director	\$60,310	\$62,326	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Greencastle Of Sterling Inc	IL	\$456,225	President & Ceo	\$50,615	\$53,786	2024
Mirabella Washington Foundation	WA	\$433,803	Director	\$38,074	\$36,846	2024
United Church Residences Of Greenwood	OH	\$456,733	Treasurer	\$50,772	\$58,125	2024
2life Realty Inc	MA	\$456,866	Ceo, President	\$13,523	\$13,523	2023
Parker Home And Associates	CA	\$431,377	Asst Admin	\$43,777	\$42,066	2023
Colorado River Senior Citizens	CA	\$430,998	Former Direc	\$48,320	\$46,432	2023
Mckendree Lambuth At Gallatin Inc	TN	\$459,465	President	\$46,401	\$54,277	2023
Lssco Howland Glen Inc	OH	\$430,397	President & Ceo	\$9,088	\$10,712	2023
Peace Presbyterian Village	MI	\$460,195	Administrator	\$47,128	\$52,579	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 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 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.

Sample, role match & sensitivity

PEER COUNT 290 organizations. Compensation range \$333–\$399,992; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$445,176); for reference, expenses \$627,861 and assets \$5,795,674. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Naomi Prendergast, reported title "*FORMER PRESIDENT/ CEO*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 231 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 15 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	1 st
Total compensation (D + F), as reported (no adjustments)	1 st
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	27 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 (Naomi Prendergast) 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 13, 2026, comparing compensation against 290 similarly situated organizations (Same NTEE sector (L22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,380 is reasonable (approximately the 1st 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 13, 2026.