

Harry S Truman Community

Executive Director / CEO

EIN 203079151

MO · NTEE L21

FY ending 2025-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Kelly Kelso, Executive Director / CEO** (\$76,761) against **every comparable organization** that fit the selection criteria — **195** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 91st percentile of comparable organizations

above the 90th percentile — board review recommended

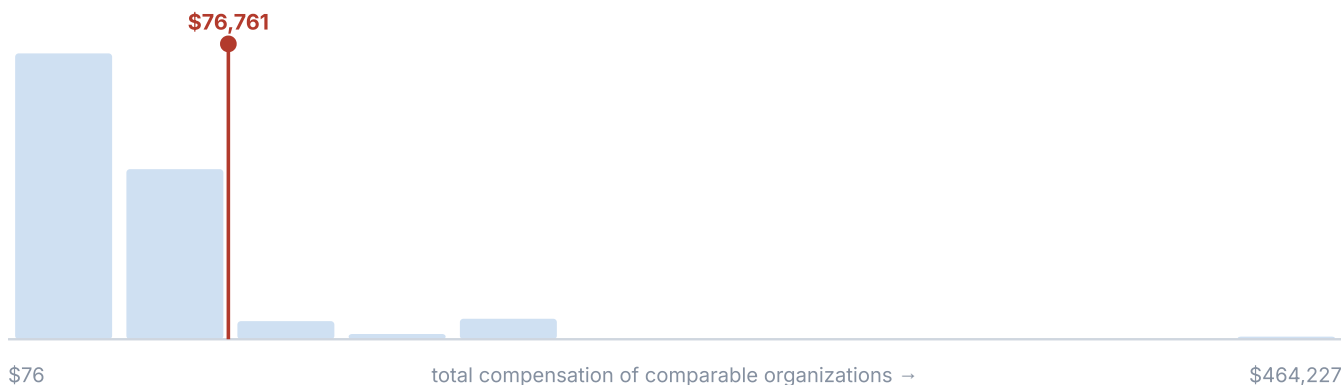
Benchmarked executive: Kelly Kelso — reported title “EXECUTIVE DI”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L21).
BUDGET	Total revenue between \$249,961 and \$559,615 — 0.67x to 1.50x the subject's \$373,077 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

195 organizations qualified on sector, size, and geography → **195** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,742	\$20,496	\$36,173	\$51,829	\$75,815	\$76,761
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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 MO 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
Home Trust Of Skagit	WA	\$372,472	Executive Dir.	\$70,000	\$60,737	2024
Uc Independent Inc	CA	\$374,336	President	\$43,669	\$37,623	2023
United Church Residences Of Winder Georgia Inc	OH	\$374,657	Treasurer	\$50,772	\$52,115	2024
Asi Homes Inc	MN	\$370,749	President/tr	\$65,715	\$64,788	2023
Oswego Housing Development Council Inc	NY	\$375,888	Excutive Director	\$50,000	\$45,080	2023
Saxonburg Presbyterian Senior Housing I	PA	\$376,015	Director And President	\$37,604	\$36,342	2024
Gregene Housing Development	NY	\$376,891	Executive Di	\$7,170	\$6,464	2023
45th Avenue Housing Company	NY	\$368,486	President/ceo/director	\$103,218	\$90,391	2024
Nela Housing And Supportive Services Corporation	LA	\$367,842	Executive Director	\$50,218	\$55,173	2023
The Arc Of Delaware Inc	DE	\$367,737	Executive Director	\$122,578	\$116,318	2024
Newbury Elderly Housing Inc	NH	\$378,555	President	\$27,947	\$25,008	2024
New Hull Street Housing Development Fund	NY	\$379,115	President	\$38,386	\$34,608	2023
Decro Epsilon Corporation	CA	\$379,614	Chief Executive Officer	\$6,300	\$5,428	2023
National Church Residences	OH	\$380,113	President	\$48,755	\$48,755	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Regency Apartments Rhf Housing Inc	CA	\$380,268	President/ceo	\$76,739	\$64,218	2024
Manteca Senior Housing Corporation	CA	\$363,382	President	\$43,669	\$37,623	2023
Maximum Accessible Housing - Avon	OH	\$382,874	President	\$24,629	\$25,281	2024
The Union Club	OH	\$362,454	Secretary	\$14,500	\$14,884	2024
Diamond Sunrise Corporation	CO	\$362,038	President	\$22,009	\$20,452	2024
Gardella Plaza Inc	CA	\$361,384	President	\$43,669	\$37,623	2023
Ohio Region Senior Citizens Housing	MO	\$360,481	President	\$1,200	\$1,232	2024
Slippery Rock Presbyterian Senior	PA	\$359,375	Director And President	\$37,604	\$36,342	2024
The Salvation Army Colorado Springs Residences li	CA	\$358,927	President	\$32,694	\$28,168	2023
United Church Residences Of Olean	OH	\$358,535	Treasurer	\$34,230	\$36,173	2023
Lutheran Social Services Of Central Ohio	OH	\$387,972	President & Ceo	\$9,088	\$9,604	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MO cost of living and 2025 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 MO 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	195 organizations. Compensation range \$76–\$464,227; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$373,077); for reference, expenses \$643,685 and assets \$4,950,593. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Kelly Kelso, reported title "EXECUTIVE DI", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	159 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	12 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	91 st
Total compensation (D + F), as reported (no adjustments)	88 th
Reportable pay only (column D), adjusted	97 th
All sources (D + E + F), adjusted	17 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 (Kelly Kelso) 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 195 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$76,761 is reasonable (approximately the 91st 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.