

Grandview Second Corporation

Executive Director / CEO

EIN 222812929

RI · NTEE L210

FY ending 2024-09-30

June 9, 2026

This analysis benchmarks the total compensation of **Mary Marran, Executive Director / CEO** (\$83,575) against **every comparable organization** that fit the selection criteria — **204** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **94th** percentile of comparable organizations above the 90th percentile — board review recommended

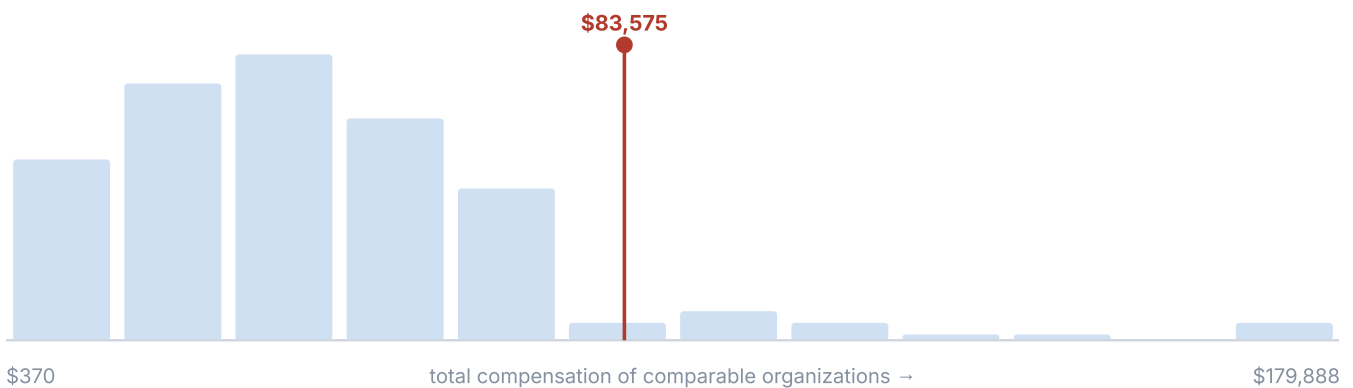
Benchmarked executive: Mary Marran — reported title “PRESIDENT - TRUSTEE”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L210).
BUDGET	Total revenue between \$183,105 and \$409,938 — 0.67x to 1.50x the subject's \$273,292 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

204 organizations qualified on sector, size, and geography → **204** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,463	\$22,397	\$38,301	\$55,040	\$69,719	\$83,575
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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 RI 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
Snhs Ashland Elderly Housing Inc	NH	\$272,981	Treasurer	\$53,564	\$50,250	2025
Leeway-putnam Housing Corporation	CT	\$274,517	Executive Director	\$56,722	\$55,464	2024
Fields Corner Housing Corporation	MA	\$276,402	Executive Director	\$3,850	\$3,608	2024
Tb Housing Development Fund Company Inc	NY	\$276,508	Cfo	\$23,006	\$22,321	2023
Carolina Senior Living	NC	\$269,564	President/ceo	\$48,900	\$52,694	2024
Plazas De Merced	CO	\$269,480	Vice President	\$34,402	\$35,418	2023
Our Neighbors Inc	NC	\$268,874	Executive Dir.	\$39,000	\$40,943	2025
Jewish Community Housing Inc	OH	\$278,174	Assistant Treasurer Until 7/27/2022	\$40,331	\$45,864	2023
Snhs Elderly Housing V Inc	NH	\$268,258	Treasurer	\$53,564	\$50,250	2025
Oaklawn Apartments Inc	IN	\$278,851	President & Ceo	\$52,409	\$57,639	2024
Lupine Housing Inc	CA	\$279,929	Executive Dir.	\$3,602	\$3,244	2024
Common Ground Development	MA	\$280,360	Vice Preside	\$30,745	\$28,813	2024
1850 North Croskey Development	PA	\$280,632	President	\$62,690	\$67,124	2023
Minnehaha County Supportive Housing	MN	\$264,357	President/tr	\$65,715	\$69,719	2023
Asi Kansas City Inc	MN	\$282,961	President/tr	\$68,006	\$68,273	2025
Hart Residences Inc	CT	\$263,431	Executive Di	\$11,320	\$11,396	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Pleasant Street Housing Inc	ME	\$283,651	Executive Director	\$6,474	\$6,586	2025
Plaza Del Sol Manor Inc	CO	\$261,876	Executive Dir.	\$34,362	\$34,362	2024
West Central Missouri Oaktree Villa	MO	\$259,046	Chief Executive Officer	\$24,797	\$26,684	2025
Naomi	WA	\$287,698	Executive Di	\$70,723	\$66,034	2024
The Crossings Of Amelia Inc	OH	\$258,565	Chief Executive Officer	\$8,517	\$9,408	2024
Redmond Elderly Housing Association	WA	\$288,174	President Of Ccs/chs & Ex-officio	\$47,074	\$45,251	2023
Edith Street Apartments Inc	CA	\$257,405	Former Exec Dir	\$15,870	\$14,714	2023
Eliza Johnson Center For The Aging	TX	\$289,575	Chairman	\$1,200	\$1,288	2023
Serv Center Housing Corporation	NJ	\$255,242	President	\$58,960	\$54,899	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to RI 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 RI 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 204 organizations. Compensation range \$370–\$179,888; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$273,292); for reference, expenses \$400,871 and assets \$867,478. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Mary Marran, reported title " <i>PRESIDENT - TRUSTEE</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.
RELATED-ORG PAY	174 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	94 th
Total compensation (D + F), as reported (no adjustments)	93 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	97 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 (Mary Marran) 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 204 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$83,575 is reasonable (approximately the 94th 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.