

# Abilities At College Pines Inc

Executive Director / CEO

EIN 223849262

FL · NTEE L21

FY ending 2023-06-30

June 13, 2026

This analysis benchmarks the total compensation of **Bruce Patterson, Executive Director / CEO** (\$38,173) against **every comparable organization** that fit the selection criteria — **213** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **50<sup>th</sup>** percentile of comparable organizations within the typical range

**Benchmarked executive:** Bruce Patterson — reported title “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 (L21).
BUDGET	Total revenue between \$118,677 and \$265,696 — 0.67x to 1.50x the subject's \$177,131 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

**213** organizations qualified on sector, size, and geography → **213** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,021	\$19,830	\$38,173	\$64,815	\$69,121	\$38,173
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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 FL 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="#">Alameda Gardens Inc</a>	PA	\$176,940	Ceo	\$18,725	<b>\$19,307</b>	2024
<a href="#">House Of James Ministries Internati</a>	AZ	\$177,563	President	\$89,000	<b>\$88,499</b>	2024
<a href="#">New Urban Community Development Corporation Inc</a>	FL	\$176,681	Ceo	\$46,478	<b>\$45,145</b>	2024
<a href="#">Delta Partners li Inc</a>	MS	\$176,618	Executive Director	\$28,000	<b>\$32,244</b>	2024
<a href="#">Tampa Housing Funding Corporation</a>	FL	\$177,850	President/se	\$75,530	<b>\$73,363</b>	2024
<a href="#">Mesa Supportive Housing Inc</a>	MN	\$175,781	President/tr	\$68,006	<b>\$67,687</b>	2025
<a href="#">Reach Inc</a>	KY	\$175,694	Executive Director	\$70,969	<b>\$76,803</b>	2025
<a href="#">Belmont Commons Inc</a>	RI	\$178,763	Chief Executive Officer	\$47,926	<b>\$47,515</b>	2024
<a href="#">Harlem Restoration Project Inc</a>	NY	\$175,330	Exe Dir	\$40,000	<b>\$36,409</b>	2025
<a href="#">Mental Retardation Communityservices Of Nassau County - Project</a>	NY	\$179,171	Chief Executive Officer	\$179,760	<b>\$167,950</b>	2024
<a href="#">Bronxview Housing Development</a>	NY	\$174,918	Treasurer/secretary	\$44,892	<b>\$41,943</b>	2024
<a href="#">Dickinson Senior Housing Inc</a>	MN	\$174,746	President/tr	\$68,006	<b>\$67,687</b>	2025
<a href="#">Coulee Housing Development Corporation</a>	WI	\$173,798	Director	\$9,151	<b>\$9,881</b>	2024
<a href="#">Asi Florence Inc</a>	MN	\$173,636	President/tr	\$68,006	<b>\$67,687</b>	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Asi Fort Collins Inc</a>	MN	\$173,414	President/tr	\$68,006	<b>\$67,687</b>	2025
<a href="#">Asi Jackson County Inc</a>	MN	\$181,566	President/tr	\$68,006	<b>\$69,479</b>	2024
<a href="#">Asi Rogers Inc</a>	MN	\$171,601	President/tr	\$68,006	<b>\$67,687</b>	2025
<a href="#">Aaa Elderly Housing - William Bill</a>	AR	\$182,929	Executive Director	\$12,818	<b>\$15,337</b>	2023
<a href="#">Magnolia Heights Housing Corporation</a>	MO	\$169,981	President And Ceo, Freeman Health System/director	\$38,297	<b>\$41,939</b>	2024
<a href="#">Homes For Laurel li Inc</a>	MD	\$169,735	Vice President & Director	\$27,109	<b>\$26,204</b>	2024
<a href="#">New Eve Ministries</a>	VA	\$184,568	Executive Director	\$35,878	<b>\$35,818</b>	2024
<a href="#">Robert L Fortes House Inc</a>	MA	\$184,685	Chief Executive Officer	\$42,255	<b>\$40,420</b>	2023
<a href="#">Delta Partners Inc</a>	MS	\$169,344	Executive Director	\$26,500	<b>\$30,516</b>	2024
<a href="#">Margaret B Mack Supportive Housing</a>	CT	\$184,977	President & Ceo (Until 7/2/24)	\$99,790	<b>\$96,740</b>	2024
<a href="#">Share Xinc</a>	NY	\$169,049	Executive Director	\$70,564	<b>\$67,875</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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** 213 organizations. Compensation range \$286–\$301,838; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$177,131); for reference, expenses \$191,436 and assets \$729,484.

<b>ROLE MATCH</b>	Bruce Patterson, reported title " <i>PRESIDENT/CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
<b>RELATED-ORG PAY</b>	185 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
<b>OUTLIERS</b>	4 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	50 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	50 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	94 <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 (Bruce Patterson) 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 213 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$38,173 is reasonable (approximately the 50<sup>th</sup> 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.