

Fulton Gardens Corporation

Executive Director / CEO

EIN 264518833

TX · NTEE L22

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Mary Lawler, Executive Director / CEO** (\$13,180) against **every comparable organization** that fit the selection criteria — **282** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **15th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Mary Lawler — reported title "PRESIDENT", 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 \$249,879 and \$559,432 — 0.67x to 1.50x the subject's \$372,955 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (L22), nationwide + budget 0.67–1.5x revenue.

282 organizations qualified on sector, size, and geography → **282** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,906	\$22,559	\$39,046	\$60,515	\$80,803	\$13,180
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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 TX 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
Worthington Christian Village Colony In	OH	\$372,029	Ceo / Exec Dir	\$9,685	\$10,255	2024
Casa De Merced	CO	\$374,114	Vice President	\$34,402	\$33,951	2023
Tri-county Senior Citizens & Housing Inc	CO	\$371,142	Executive Dir.	\$40,565	\$38,885	2024
Syracuse Ymca Senior Citizen Housing	NY	\$370,973	Secretary	\$28,992	\$26,190	2024
Columbus Club Association Of Ysleta	TX	\$370,081	Executive Di	\$148,210	\$148,210	2024
Lutheran Social Services Of Central Ohio	OH	\$369,274	President & Ceo	\$9,088	\$9,906	2023
Springvale Terrace Inc	DC	\$368,647	Ceo	\$21,998	\$19,298	2024
Senior Home Sharing	IL	\$378,659	Executive Dir.	\$77,440	\$76,109	2024
Bivins Village	TX	\$367,173	President	\$52,498	\$52,498	2024
Mercy Place Belmont Inc	CO	\$366,310	Director	\$34,463	\$34,011	2023
Apple Valley Senior Housing Corp Inc	NY	\$366,054	Manager	\$48,984	\$44,249	2024
Riverview Apartments Senior Housing	MN	\$365,928	Executive Vp Of Commonbond	\$23,297	\$23,013	2024
Vernon Senior Citizens Housing	FL	\$380,327	Vice Preside	\$75,384	\$68,971	2025
Lutheran Social Services Of Central	OH	\$381,394	President & Ceo	\$9,088	\$9,906	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ohio						
Angela Westover Housing Corporation	MA	\$364,203	Chief Executive Officer	\$16,832	\$15,121	2024
National Church Residences Of	OH	\$381,903	President	\$48,755	\$50,292	2025
St Paul's Retirement Homes Foundation	CA	\$363,429	Ceo	\$20,405	\$18,135	2023
Centennial Square	MN	\$363,314	Ceo	\$39,249	\$39,915	2023
Upper South Street Housing Dev Fund	NY	\$363,246	President/ceo	\$49,310	\$45,859	2023
Mesa Senior Meadows	CO	\$362,254	Vice President	\$35,660	\$34,183	2024
Shepherd Oaks West Apartments Inc	MN	\$361,165	President/ceo/administrato	\$26,425	\$26,103	2024
Mason City Rhf Housing Inc	CA	\$387,942	President/ceo	\$68,128	\$58,810	2024
Life Plan Humboldt	CA	\$388,432	Board Member	\$28,000	\$24,171	2024
Pvm Kalamazoo Senior Non Profit Housing Corp	MI	\$389,553	Administrator	\$61,407	\$63,363	2024
Rosewood Court Inc	MN	\$355,963	Ceo Of Bhs	\$158,313	\$161,001	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX 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 TX 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	282 organizations. Compensation range \$440–\$425,433; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$372,955); for reference, expenses \$534,650 and assets \$4,210,654. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Mary Lawler, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	222 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	16 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	15 th
Total compensation (D + F), as reported (no adjustments)	15 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	34 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 Lawler) 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 282 similarly situated organizations (Same NTEE sector (L22), nationwide + budget 0.67–1.5× revenue).

3. The authorized body determined that total compensation of \$13,180 is reasonable (approximately the 15th 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.