

Avenues 12 Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **L Kay Hayes, Executive Director / CEO** (\$20,980) against **every comparable organization** that fit the selection criteria — **67** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **19th** percentile of comparable organizations below the typical range for comparable organizations

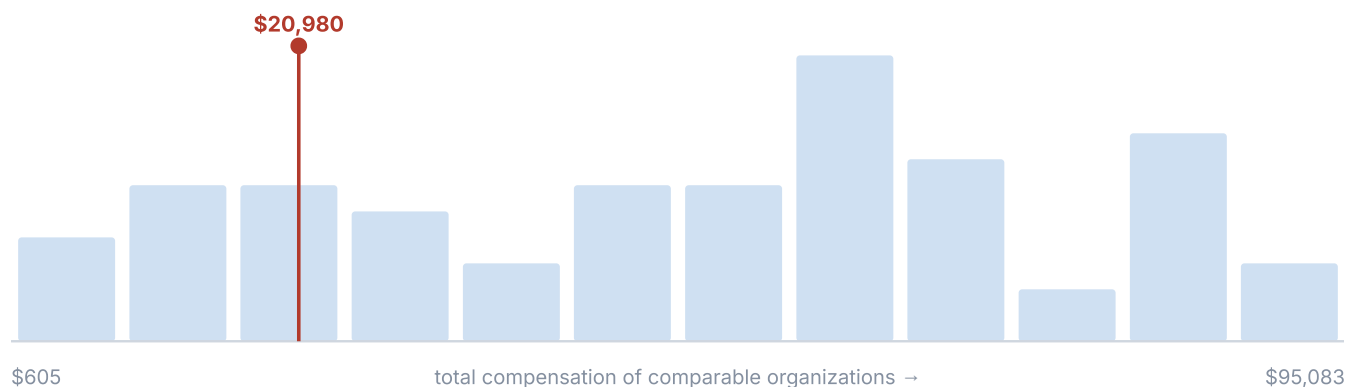
Benchmarked executive: L Kay Hayes — reported title "EXECUTIVE DIRECTOR (DECEASED)", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L40).
BUDGET	Total revenue between \$192,771 and \$431,578 — 0.67x to 1.50x the subject's \$287,719 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L40), nationwide + budget 0.67–1.5x revenue.

67 organizations qualified on sector, size, and geography → **67** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$11,629	\$24,670	\$50,402	\$67,394	\$83,999	\$20,980
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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
Park Avenue Thorpe Housing Development	NY	\$287,925	Executive Director	\$2,057	\$2,037	2023
Abraham Apartments Housing Development	NY	\$287,359	President/ceo	\$50,896	\$50,402	2023
Skelley House Inc	AZ	\$288,089	President	\$62,400	\$63,881	2024
Sweet Evening Breeze Inc	KY	\$284,020	Executive Director	\$85,340	\$95,083	2025
The Guest House Inc	IN	\$283,548	Executive Di	\$36,926	\$41,452	2024
Natasha House Inc	VA	\$292,986	Executive Director	\$35,258	\$36,238	2024
Shall Never Thirst Ministries	NJ	\$275,961	President & Director	\$24,985	\$24,447	2023
Peacock Legacy Of Hope	TX	\$274,338	Executive Director	\$87,136	\$92,784	2024
Glory House Of Miami Inc	FL	\$301,603	Ceo /Preside	\$56,496	\$56,496	2024
Journey Home Inc	TX	\$273,644	Executive Director / President	\$43,021	\$45,809	2024
Life Line Outreach Inc	NC	\$302,825	Board Member	\$22,631	\$24,892	2024
Lilys House	MO	\$306,565	Co-executive Director	\$7,800	\$8,794	2024
New Vision Housing Development Fund	NY	\$309,036	Ceo	\$23,171	\$22,946	2023
Wayward Homes Inc	GA	\$265,222	Chairman	\$15,957	\$17,583	2023
Elli's House	MI	\$264,991	Executive Di	\$55,650	\$62,950	2023
New Dimensions In Recovery Inc	AZ	\$264,532	Executive Director	\$82,011	\$86,437	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Journey Home Inc	VA	\$264,064	Operations Director And Board Director	\$27,115	\$28,692	2023
Steps 4 Life Community Services	CA	\$312,208	President	\$65,680	\$60,372	2024
Casa Esperanza Housing Development Fund	NY	\$255,864	President/ceo	\$50,896	\$50,402	2023
Mercy Mission House	OH	\$319,579	Executive Di	\$42,692	\$49,555	2023
Veterans Accession House	CA	\$255,798	Adm.assistant	\$40,092	\$36,852	2024
St Bakhita Catholic Worker Inc	WI	\$254,431	Executive Director	\$59,380	\$66,013	2024
North Beacon Hill Housing Initiative	WA	\$252,682	President	\$63,876	\$60,876	2024
Shadetree Historical Artisan	CA	\$323,323	President	\$71,250	\$65,492	2024
Hope House Of Tennessee Inc	TN	\$325,908	Founder Executive Director	\$50,000	\$55,946	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 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.

● Sample, role match & sensitivity

PEER COUNT 67 organizations. Compensation range \$605–\$95,083; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$287,719); for reference, expenses \$264,072 and assets \$442,067.

ROLE MATCH L Kay Hayes, reported title "*EXECUTIVE DIRECTOR (DECEASED)*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	19 th
Total compensation (D + F), as reported (no adjustments)	21 st
Reportable pay only (column D), adjusted	25 th
All sources (D + E + F), adjusted	13 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 (L Kay Hayes) 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 67 similarly situated organizations (Same NTEE sector (L40), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$20,980 is reasonable (approximately the 19th 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.