

Abilities At Morningside Ii Inc

Executive Director / CEO

EIN 273201131

FL · NTEE L20

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Bruce Patterson, Executive Director / CEO** (\$38,173) against **every comparable organization** that fit the selection criteria — **138** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **75th** 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 (L20).
BUDGET	Total revenue between \$46,642 and \$104,424 — 0.67x to 1.50x the subject's \$69,616 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

138 organizations qualified on sector, size, and geography → **138** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,536	\$14,934	\$23,967	\$38,031	\$69,663	\$38,173
---------	----------	----------	----------	----------	----------



● 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
Catalina Housing Foundation	AZ	\$69,765	President & Ceo	\$8,192	\$8,386	2023
Centennial Housing Inc	MD	\$69,439	President	\$20,272	\$20,175	2023
Escalante Meadows Development Company	CA	\$69,334	Ceo	\$35,624	\$31,806	2024
Kalani Mala Inc	HI	\$69,194	Vp/secretary	\$29,184	\$27,016	2024
Appletree Housing Inc	PA	\$70,173	President & Ceo	\$10,357	\$10,404	2025
Walden Place Inc	MD	\$68,485	President	\$20,272	\$20,175	2023
Oakland Estates Apartments Inc	IN	\$70,856	President & Ceo	\$52,409	\$57,144	2024
D&b Affordable Housing Inc	NV	\$68,274	President, Treasurer, Dire	\$12,694	\$13,156	2024
Credo Housing Development Inc	CT	\$71,129	Executive Di	\$41,000	\$39,747	2024
Cht Vision Inc	NJ	\$71,144	Secretary/treasurer	\$10,604	\$9,789	2024
Westminsterwashingtonnmtc Inc	MA	\$68,073	Board Member	\$4,648	\$4,207	2025
Rural Community Improvement Corporation	GA	\$68,048	President	\$3,071	\$3,287	2023
Schaadt Apartment Corporation	IN	\$71,350	Ex-officio & Regional Ceo	\$63,183	\$70,927	2023
Habitat For Humanity Of Jessamine	KY	\$67,405	Director	\$38,100	\$42,323	2024
Banjo Lane Apartments Inc	MD	\$71,923	President	\$12,607	\$12,186	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Main-ferry Housing Development Fund	NY	\$72,018	President	\$104,461	\$97,598	2024
Cedar Lake - Washburn Inc	KY	\$66,746	President & Ceo (See Sch O)	\$11,133	\$12,367	2024
Kirkland Homes Inc	MD	\$72,561	President	\$20,272	\$20,175	2023
Stevenson Land Corporation	CA	\$66,664	President	\$39,896	\$35,619	2024
Sourlis - Eleuterio Homes Inc	MD	\$66,596	President	\$20,272	\$20,175	2023
Accessible Housing Inc	OH	\$66,481	Board President	\$31,713	\$35,755	2023
Jamestown Affordable Housing Inc	NY	\$72,808	President	\$18,993	\$17,745	2024
Mosaic Housing Corp Xix - Winfield	NE	\$66,405	President	\$26,896	\$29,910	2024
Vesta Enteka Inc	MD	\$73,017	President	\$21,417	\$20,703	2024
Allies Homes Inc	NJ	\$73,058	Chief Executive Officer	\$29,476	\$27,210	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 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.

● Sample, role match & sensitivity

PEER COUNT 138 organizations. Compensation range \$842–\$304,544; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$69,616); for reference, expenses \$101,608 and assets \$956,059. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Bruce Patterson, reported title " <i>PRESIDENT/CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	122 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	75 th
Total compensation (D + F), as reported (no adjustments)	73 rd
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	95 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 (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 9, 2026, comparing compensation against 138 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$38,173 is reasonable (approximately the 75th 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.