

Friendship Homes Inc

Executive Director / CEO

EIN 300137302
 TN · NTEE L20
 FY ending 2025-06-30
 June 9, 2026

This analysis benchmarks the total compensation of **William Bass, Executive Director / CEO** (\$36,000) against **every comparable organization** that fit the selection criteria — **167** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **69th** percentile of comparable organizations within the typical range

Benchmarked executive: William Bass — 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 (L20).
BUDGET	Total revenue between \$55,561 and \$124,390 — 0.67x to 1.50x the subject's \$82,927 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

167 organizations qualified on sector, size, and geography → **167** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,611	\$14,906	\$25,700	\$40,150	\$68,233	\$36,000
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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 TN 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
Community Alliance Housing	NE	\$83,203	President & Ceo	\$35,341	\$38,216	2023
Housing Works Pitkin Avenue Hdfc Inc	NY	\$83,738	Secretary	\$27,348	\$24,845	2023
Alabama Communities Inc	GA	\$82,106	Executive Di	\$80,000	\$78,550	2024
Lss Housing Hampton Inc	WI	\$81,884	President	\$40,683	\$41,490	2024
Creative Housing Inc V	OH	\$83,987	President	\$9,011	\$9,320	2024
Valley Of The Sun School Properties Two	AZ	\$81,744	Board Member	\$18,515	\$17,388	2024
Shdc No 6 Inc	HI	\$80,932	Exec. Dir. & Asst Secr.	\$12,721	\$11,450	2023
Lf Bella Vista Apartments Inc	AZ	\$84,942	President/ceo	\$34,911	\$32,787	2024
202 West 108 Street Hdfc Inc	NY	\$85,011	President	\$25,733	\$22,707	2024
Lakeside Place Inc	FL	\$85,390	President/ceo	\$37,346	\$35,272	2023
Castleton Homes Inc	MD	\$80,376	President & Ceo	\$20,896	\$19,640	2023
Share Ix Inc	NY	\$80,338	Executive Director	\$70,564	\$64,105	2023
Collin's Way Inc	MD	\$80,305	Ceo	\$7,826	\$7,145	2024
Montgomery Housing Inc	MD	\$80,042	President	\$20,272	\$19,054	2023
Lackawanna Neighbors Inc	PA	\$80,030	Executive Di	\$10,675	\$10,395	2024
Ocean Housing Development Ii Inc	NJ	\$79,485	Pres/ceo Non	\$42,001	\$35,676	2025
Asi - Golden Valley Inc	MN	\$78,963	President/tr	\$65,715	\$65,282	2023
Ideal Apartments Housing	MO	\$86,983	Executive Di	\$2,034	\$2,104	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Community Residence For The Handicapped	NY	\$87,120	Ceo (Thru 6/24)	\$110,029	\$97,091	2024
Crow River Habitat For Humanity Inc	MN	\$87,128	Executive Di	\$43,000	\$42,716	2023
Habitat For Humanity Housing Development	NY	\$87,385	Treasurer Until June 2023	\$32,660	\$29,670	2023
Advance Housing 2000 Inc	NJ	\$78,254	Member & Ceo	\$25,881	\$22,565	2024
Habitat For Humanity Of Greater Watertown Region	SD	\$77,452	Executive Director	\$55,592	\$61,682	2023
Middletown Homes Inc	NJ	\$77,446	Chief Executive Officer	\$29,476	\$25,700	2024
High Street Homes Inc	MD	\$88,555	Director Of Finance (Beginning 8/22)	\$6,036	\$5,674	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TN cost of living and 2025 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 TN 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	167 organizations. Compensation range \$796–\$287,630; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$82,927); for reference, expenses \$134,599 and assets \$421,530. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	William Bass, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY	143 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	15 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	69 th
Total compensation (D + F), as reported (no adjustments)	63 rd
Reportable pay only (column D), adjusted	92 nd
All sources (D + E + F), adjusted	7 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 (William Bass) 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 167 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$36,000 is reasonable (approximately the 69th 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.