

Floyd Kress Inc

Executive Director / CEO

EIN 311758337

MD · NTEE P73

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Sarah Norman, Executive Director / CEO** (\$20,272) against **every comparable organization** that fit the selection criteria — **30** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **40th** percentile of comparable organizations within the typical range

Benchmarked executive: Sarah Norman — 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 (P73).

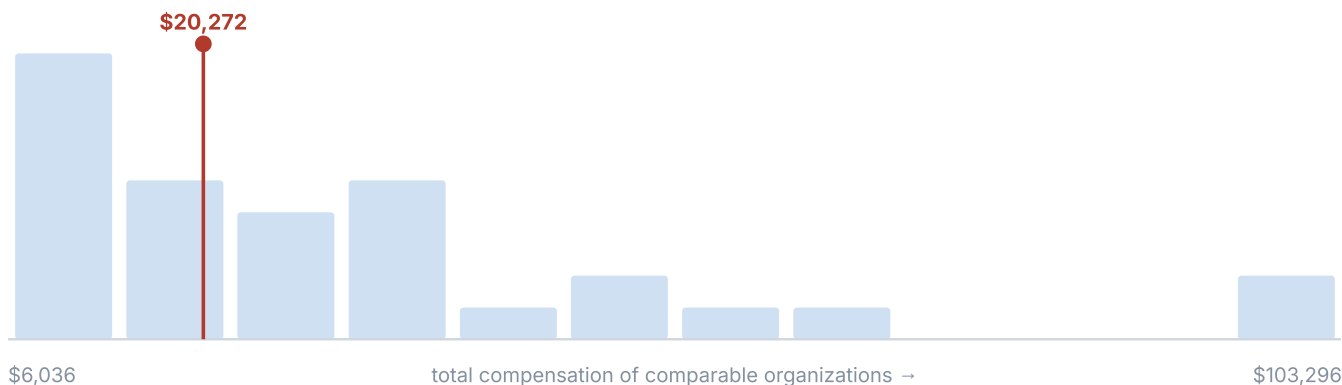
BUDGET Total revenue between \$44,022 and \$98,557 — 0.67x to 1.50x the subject's \$65,705 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (P73), nationwide + budget 0.67–1.5x revenue.

30 organizations qualified on sector, size, and geography

→ **30** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$9,673	\$13,320	\$22,983	\$37,819	\$61,589	\$20,272
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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 MD 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
Vesta Severn Inc	MD	\$66,228	President	\$21,417	\$20,803	2024
Independence House	VA	\$66,389	Executive Director	\$15,818	\$15,867	2024
Passavant Memorial Homes Housing	PA	\$63,242	Ceo & President	\$36,502	\$37,819	2024
Mosaic Housing Corp Xvi - Farmington	NE	\$62,467	President	\$26,896	\$30,054	2024
Five Rivers Homes Inc	MD	\$62,184	Director Of Finance (Beginning 8/22)	\$6,036	\$6,036	2023
Creative Housing Bretton Woods	OH	\$69,250	President	\$8,713	\$9,871	2023
Creative Housing Beechwood Inc	OH	\$70,035	President	\$9,011	\$9,915	2024
Trempealeau County Homes Inc	WI	\$71,490	President	\$25,912	\$28,116	2024
Passavant Memorial Homes Housing	PA	\$59,553	Ceo & President	\$36,502	\$37,819	2024
Garrison House	CA	\$57,717	Executive Director	\$14,220	\$13,134	2023
Passavant Memorial Homes I Inc	PA	\$57,554	Ceo & President	\$36,502	\$37,819	2024
Four Rivers Fuller Apartments	KY	\$76,318	President	\$56,355	\$64,762	2023
Independent Living Apartments Of Ulster	NY	\$77,787	Ceo (Thru 6/24)	\$110,029	\$103,296	2024
Bay Cove Orchardfield Residence Inc	MA	\$53,403	President/ceo	\$14,439	\$13,879	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Everyday Living	PA	\$78,100	It Director	\$7,611	\$7,886	2024
Creative Housing Inc Iv	OH	\$78,822	President	\$9,011	\$9,915	2024
Vinfen Corporation Of Plain Inc	MA	\$52,151	Former Director & Ceo	\$21,978	\$21,125	2023
Monmouth Ucp Housing Inc	NJ	\$81,395	Executive Director	\$41,676	\$38,659	2024
Family Alternatives Inc	GA	\$48,900	President	\$45,675	\$49,123	2023
Cedar Lake - Monticello Parke Inc	KY	\$83,246	President & Ceo (See Sch O)	\$11,133	\$12,427	2024
Homes Of Care I Inc	MA	\$86,316	President & Ceo/director	\$24,869	\$23,218	2024
Marshall Road Inc	MA	\$44,652	President And Ceo	\$63,709	\$61,236	2023
Sergent's Way Inc	MD	\$91,889	Ceo	\$7,826	\$7,601	2024
Independent Living Horizons Seven Inc	GA	\$94,031	President/ceo	\$21,151	\$22,748	2023
Vine Village Inc	CA	\$94,254	President/exec.director	\$107,080	\$96,064	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 MD 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 30 organizations. Compensation range \$6,036–\$103,296; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$65,705); for reference, expenses \$89,185 and assets \$535,583.

ROLE MATCH	Sarah Norman, reported title " <i>PRESIDENT</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	28 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	40 th
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	37 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 (Sarah Norman) 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 30 similarly situated organizations (Same NTEE sector (P73), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$20,272 is reasonable (approximately the 40th 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.