

Cumberland Court Housing Commission

Executive Director / CEO

EIN 391759242
 WI · NTEE L20Z
 FY ending 2024-12-31
 June 10, 2026

This analysis benchmarks the total compensation of **Wendy Fromm, Executive Director / CEO** (\$34,518) against **every comparable organization** that fit the selection criteria — **258** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **52nd** percentile of comparable organizations within the typical range

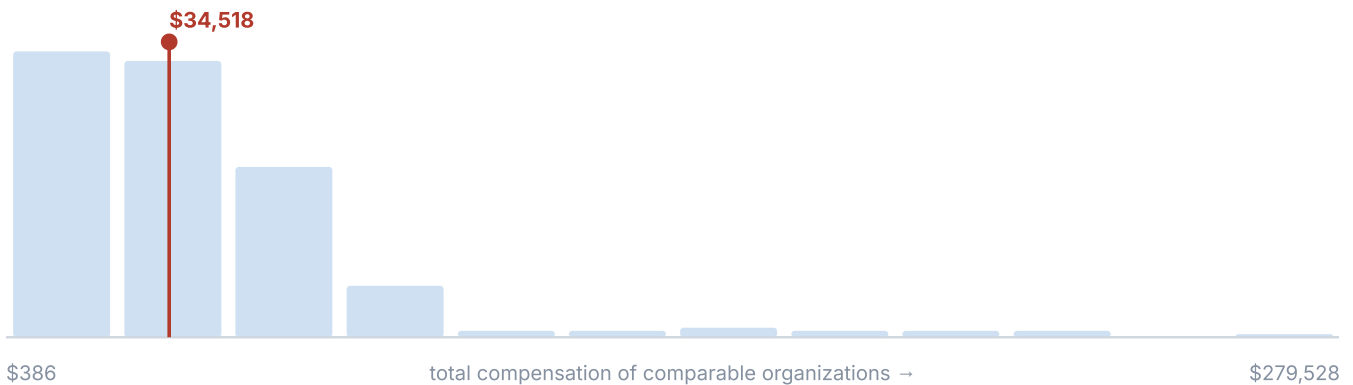
Benchmarked executive: Wendy Fromm — reported title "SECRETARY", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L20Z).
BUDGET	Total revenue between \$141,835 and \$317,542 — 0.67x to 1.50x the subject's \$211,695 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

258 organizations qualified on sector, size, and geography → **258** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$6,452	\$16,867	\$34,276	\$57,015	\$74,278	\$34,518
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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 WI 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
Lexington Community Land Trust	KY	\$211,380	Former Executive Director	\$87,386	\$92,552	2023
Dela Vina Housing Inc	CA	\$212,068	Executive Director	\$3,602	\$2,978	2024
4 Bishop Street Inc	MA	\$211,199	Pres. & Ceo	\$15,150	\$13,036	2024
Glendale Housing Corporation	CA	\$210,867	Chief Executive Officer	\$61,000	\$51,926	2023
Site K Inc	CA	\$210,341	President	\$45,067	\$37,262	2024
Network Housing '90 Inc	OH	\$210,136	Ceo (Exited 3.24.25)	\$30,598	\$31,031	2024
Delphi Housinginc	IN	\$209,902	Board Presid	\$30,833	\$31,134	2024
Lf Kingman Place Inc	AZ	\$209,751	President/ceo	\$34,911	\$32,149	2024
Mckinley Ii Inc	IL	\$214,126	President	\$31,395	\$30,426	2023
Bethesda Manor Inc	TX	\$209,112	Manager	\$18,000	\$17,750	2023
Memphis Supportive Housing Inc	MN	\$214,379	President/tr	\$65,715	\$64,012	2023
Northwest Affordable Housing Inc	WI	\$214,525	Fiscal Manager	\$44,333	\$44,333	2024
Asi Davis Inc	MN	\$208,437	President	\$65,715	\$64,012	2023
Norfolk Housing Development Fund	NY	\$215,841	Board Member	\$38,288	\$34,107	2023
Visionary Ventures Nfp Corporation	IL	\$216,328	Executive Director	\$13,900	\$13,085	2024
Green River Asset Building	KY	\$216,637	Executive Di	\$57,269	\$57,396	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Magnolia Manor Of Macon Supportive	GA	\$217,128	Ceo	\$9,957	\$9,869	2023
Continuum Supportive Housing Of	CT	\$217,156	President & Ceo (Until 7/2/24)	\$99,790	\$89,590	2024
Humanity Housing Inc	NV	\$205,854	Presdient, Director	\$56,317	\$54,053	2024
House To House Community	AL	\$205,653	Executive Director	\$31,250	\$32,326	2024
Vesta Housing Inc	MD	\$205,518	President	\$21,417	\$19,172	2024
Sullivan Homes Inc	MO	\$204,854	Treasurer	\$40,145	\$41,916	2023
Acacia Real Estate Development Inc	NY	\$218,550	President	\$101,830	\$88,108	2024
Washington Lane Section 811 Housing	PA	\$204,651	President & Ceo	\$25,525	\$25,093	2023
Elisha Ministries Inc	LA	\$204,538	Executive Director	\$39,000	\$41,120	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI 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 WI 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	258 organizations. Compensation range \$386–\$279,528; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$211,695); for reference, expenses \$6,601 and assets \$4,450,759. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Wendy Fromm, reported title " <i>SECRETARY</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the

board should confirm this is a comparable role.

RELATED-ORG PAY	169 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	52 nd
Total compensation (D + F), as reported (no adjustments)	47 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	45 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 (Wendy Fromm) 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 10, 2026, comparing compensation against 258 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$34,518 is reasonable (approximately the 52nd 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 10, 2026.