

# Coulee Housing Development Corporation

Executive Director / CEO

EIN 392035274  
 WI · NTEE L21  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Hetti Brown, Executive Director / CEO** (\$9,151) against **every comparable organization** that fit the selection criteria — **215** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **10<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Hetti Brown — reported title “DIRECTOR”, 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 (L21).
BUDGET	Total revenue between \$116,444 and \$260,697 — 0.67x to 1.50x the subject's \$173,798 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L21), nationwide + budget 0.67–1.5x revenue.

**215** organizations qualified on sector, size, and geography → **215** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$9,485	\$18,418	\$35,352	\$61,100	\$64,012	\$9,151
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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
<a href="#">Asi Florence Inc</a>	MN	\$173,636	President/tr	\$68,006	<b>\$62,684</b>	2025
<a href="#">Asi Fort Collins Inc</a>	MN	\$173,414	President/tr	\$68,006	<b>\$62,684</b>	2025
<a href="#">Dickinson Senior Housing Inc</a>	MN	\$174,746	President/tr	\$68,006	<b>\$62,684</b>	2025
<a href="#">Bronxview Housing Development</a>	NY	\$174,918	Treasurer/secretary	\$44,892	<b>\$38,842</b>	2024
<a href="#">Harlem Restoration Project Inc</a>	NY	\$175,330	Exe Dir	\$40,000	<b>\$33,718</b>	2025
<a href="#">Reach Inc</a>	KY	\$175,694	Executive Director	\$70,969	<b>\$71,126</b>	2025
<a href="#">Mesa Supportive Housing Inc</a>	MN	\$175,781	President/tr	\$68,006	<b>\$62,684</b>	2025
<a href="#">Asi Rogers Inc</a>	MN	\$171,601	President/tr	\$68,006	<b>\$62,684</b>	2025
<a href="#">Delta Partners li Inc</a>	MS	\$176,618	Executive Director	\$28,000	<b>\$29,860</b>	2024
<a href="#">New Urban Community Development Corporation Inc</a>	FL	\$176,681	Ceo	\$46,478	<b>\$41,808</b>	2024
<a href="#">Alameda Gardens Inc</a>	PA	\$176,940	Ceo	\$18,725	<b>\$17,880</b>	2024
<a href="#">Abilities At College Pines Inc</a>	FL	\$177,131	President/ceo	\$38,173	<b>\$35,352</b>	2023
<a href="#">House Of James Ministries Internati</a>	AZ	\$177,563	President	\$89,000	<b>\$81,957</b>	2024
<a href="#">Magnolia Heights Housing Corporation</a>	MO	\$169,981	President And Ceo, Freeman Health System/director	\$38,297	<b>\$38,839</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Tampa Housing Funding Corporation</a>	FL	\$177,850	President/se	\$75,530	<b>\$67,941</b>	2024
<a href="#">Homes For Laurel li Inc</a>	MD	\$169,735	Vice President & Director	\$27,109	<b>\$24,268</b>	2024
<a href="#">Delta Partners Inc</a>	MS	\$169,344	Executive Director	\$26,500	<b>\$28,261</b>	2024
<a href="#">Share Xinc</a>	NY	\$169,049	Executive Director	\$70,564	<b>\$62,858</b>	2023
<a href="#">Woodlands Supportive Housing Inc</a>	MN	\$168,900	President/tr	\$65,715	<b>\$62,175</b>	2024
<a href="#">Greenway Presbyterian Apartments Inc</a>	PA	\$168,868	Chief Executive Officer	\$292,739	<b>\$279,528</b>	2024
<a href="#">Belmont Commons Inc</a>	RI	\$178,763	Chief Executive Officer	\$47,926	<b>\$44,003</b>	2024
<a href="#">Mama Nyumba li</a>	MO	\$168,716	President & Ceo	\$19,685	<b>\$20,553</b>	2023
<a href="#">Aspen Drive Housing Inc</a>	CA	\$168,531	Ceo	\$47,732	<b>\$40,632</b>	2023
<a href="#">Mental Retardation Communityservices Of Nassau County - Project</a>	NY	\$179,171	Chief Executive Officer	\$179,760	<b>\$155,536</b>	2024
<a href="#">Hempfield Apartments South Inc</a>	PA	\$168,105	Ceo	\$18,725	<b>\$17,880</b>	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](http://peerbasis.org/methodology).

## ● Sample, role match & sensitivity

PEER COUNT **215** organizations. Compensation range \$265–\$279,528; filing years 2023–2025.

SIZE BASIS	Matched on total revenue (\$173,798); for reference, expenses \$206,338 and assets \$2,717,224.
ROLE MATCH	Hetti Brown, reported title " <i>DIRECTOR</i> ", benchmarked as Executive Director / CEO. <b>Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.</b>
RELATED-ORG PAY	188 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	4 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	10 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	9 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	27 <sup>th</sup>

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 (Hetti Brown) 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 215 similarly situated organizations (Same NTEE sector (L21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,151 is reasonable (approximately the 10<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

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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.