

# Memorial Drive Community

Executive Director / CEO

EIN 452652514  
 IL · NTEE L22  
 FY ending 2024-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Ralph Gaines, Executive Director / CEO** (\$50,615) against **every comparable organization** that fit the selection criteria — **22** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **64<sup>th</sup>** percentile of comparable organizations within the typical range

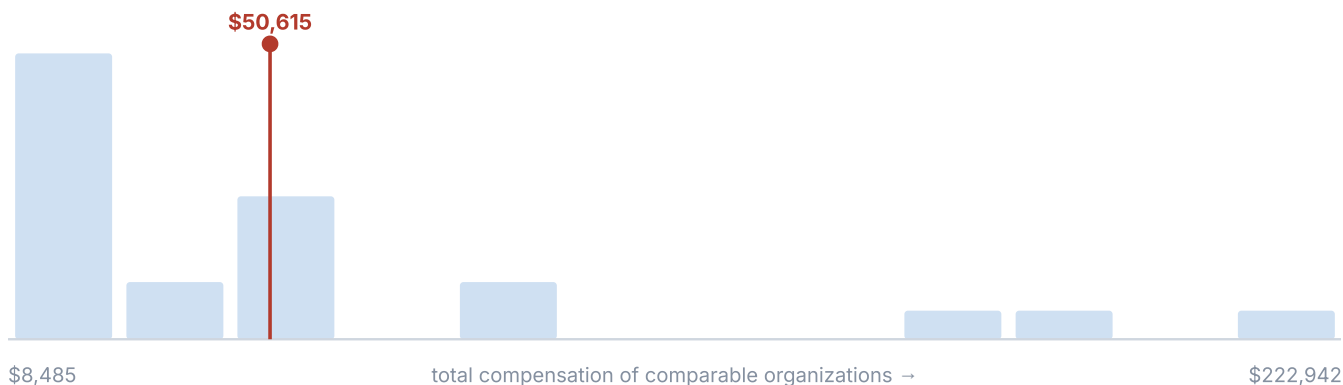
**Benchmarked executive:** Ralph Gaines — reported title “PRESIDENT & CEO”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L22).
BUDGET	Total revenue between \$9,407 and \$21,061 — 0.67x to 1.50x the subject's \$14,041 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (L), nationwide + budget 0.67–1.5x revenue.

**22** organizations qualified on sector, size, and geography → **22** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$12,516	\$18,506	\$30,236	\$57,051	\$155,697	\$50,615
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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 IL 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="#">Campus Of Learners Foundation</a>	WA	\$13,557	Secretary/tr	\$52,700	<b>\$47,993</b>	2024
<a href="#">Kimmel Housing Development Foundation</a>	NY	\$14,633	Secretary/ceo/director	\$91,754	<b>\$86,826</b>	2023
<a href="#">Telacu Homes Inc</a>	CA	\$14,997	Pres/director	\$29,053	<b>\$25,518</b>	2024
<a href="#">National Community Renaissance</a>	FL	\$15,125	President	\$13,750	<b>\$13,139</b>	2024
<a href="#">Episcopal Housing Foundation Of</a>	RI	\$15,377	Trustee	\$57,923	<b>\$58,164</b>	2023
<a href="#">Kings Highway Inc</a>	NJ	\$12,525	President	\$59,141	<b>\$53,710</b>	2024
<a href="#">The Joint Ownership Entity</a>	NY	\$12,161	Executive Director	\$186,295	<b>\$171,232</b>	2024
<a href="#">Kentucky Realtors Relief Foundation Inc</a>	KY	\$16,320	Chief Executive Officer	\$16,051	<b>\$18,059</b>	2023
<a href="#">Sands Drive Housing Inc</a>	CA	\$16,528	Executive Director	\$246,543	<b>\$222,942</b>	2023
<a href="#">Three Arts Club Housing Development Fund</a>	NY	\$11,317	Vice President	\$53,058	<b>\$50,208</b>	2023
<a href="#">Compass Foundation</a>	NV	\$17,067	President	\$30,000	<b>\$30,588</b>	2024
<a href="#">Sherwood Inn Apartments Inc</a>	MT	\$10,360	President	\$11,352	<b>\$12,447</b>	2024
<a href="#">Community Services Housing Development</a>	NY	\$17,948	Executive Dir.	\$9,231	<b>\$8,485</b>	2024
<a href="#">Walker Housing Fund Dima-fi Lm</a>	NJ	\$18,423	Trustee	\$16,309	<b>\$15,249</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Center For Building In</a>	NY	\$18,535	President	\$171,825	<b>\$162,597</b>	2023
<a href="#">Wynnton Neighborhood Housing Inc</a>	GA	\$19,043	Ex-officio Exec Secretary	\$24,000	<b>\$24,546</b>	2024
<a href="#">Comact Housing Corporation</a>	CO	\$19,487	Executive Director Of Housing	\$25,667	<b>\$25,773</b>	2023
<a href="#">Independence I Inc</a>	NJ	\$19,698	President	\$59,141	<b>\$53,710</b>	2024
<a href="#">Creative Housing Inc Viii</a>	OH	\$19,886	President	\$8,713	<b>\$9,664</b>	2023
<a href="#">Block 23 Housing Corporation</a>	CO	\$20,670	Ceo	\$29,760	<b>\$29,884</b>	2023
<a href="#">Maher Homes Inc</a>	MD	\$20,831	President	\$20,272	<b>\$19,848</b>	2023
<a href="#">Acacia Puerto Rico Inc</a>	NY	\$21,000	President	\$101,830	<b>\$93,597</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IL 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 IL 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](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT	22 organizations. Compensation range \$8,485–\$222,942; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$14,041); for reference, expenses \$15,261 and assets \$207,000.
ROLE MATCH	Ralph Gaines, reported title " <i>PRESIDENT &amp; CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	16 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 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	64 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	55 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	77 <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 (Ralph Gaines) 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 22 similarly situated organizations (Same NTEE major group (L), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$50,615 is reasonable (approximately the 64<sup>th</sup> 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.