

Soda Creek Apartments Inc

Executive Director / CEO

EIN 454715014

CO · NTEE L20

FY ending 2023-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Tatum Heath, Executive Director / CEO** (\$9,862) against **every comparable organization** that fit the selection criteria — **108** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **18th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Tatum Heath — reported title “EXECUTIVE DI”, 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 \$34,693 and \$77,673 — 0.67x to 1.50x the subject's \$51,782 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

108 organizations qualified on sector, size, and geography → **108** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,250	\$12,072	\$22,638	\$36,873	\$60,932	\$9,862
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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 CO 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
Mosaic Housing Corp Xviii	NE	\$52,657	President	\$26,896	\$29,303	2024
Kalamazoo Area Housing Corporation	MI	\$53,143	Secretary/treasurer	\$15,654	\$16,367	2024
Gloucester Housing Inc	MA	\$53,167	Ceo	\$211,478	\$192,502	2024
Onic-senior Affordable Housing Inc	FL	\$53,342	President	\$32,805	\$31,217	2024
Fort Hill Housing Inc	MA	\$50,158	President & Ceo	\$42,027	\$39,386	2023
Pacific Housing Oahu Corporation	HI	\$50,130	Assistant Secretary	\$12,712	\$11,528	2024
Abcap Housing E Inc	OH	\$49,422	Executive Director	\$41,692	\$44,731	2024
Gemini Housing Corporation	RI	\$54,142	Director	\$7,534	\$7,318	2024
Columbia Housing Opportunities Inc	NJ	\$49,073	Treasurer/secretary	\$4,747	\$4,420	2023
Vinfen Corporation Of Forest Inc	MA	\$49,044	Former Director & Ceo	\$21,978	\$20,597	2023
The Association's Second Property Inc	MA	\$48,886	President	\$7,684	\$6,995	2024
Homes Of Care Inc	MA	\$48,798	President & Ceo/director	\$24,869	\$22,638	2024
Clovernook Housing Network	OH	\$48,570	Ceo	\$14,293	\$15,335	2024
Bridgewell Merrimac Housing Corporation	MA	\$48,482	Ceo	\$21,300	\$19,961	2023
Columbia Place	ND	\$55,260	Chief Executive Officer	\$11,097	\$12,700	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Partners For Better Housing	AR	\$56,253	Interim Exec Director	\$62,033	\$72,718	2023
West Hills Housing Foundation	CA	\$46,522	Executive Director	\$26,967	\$24,285	2023
Affordable Housing Associates Inc	UT	\$46,430	Treasurer	\$51,179	\$54,627	2023
Fswp-gl lii Inc	PA	\$57,658	Ceo	\$28,093	\$29,217	2023
Bradstreet Community Housing Corporation	MA	\$57,699	Ceo	\$23,870	\$21,168	2025
Advance Housing Dnm Inc	NJ	\$45,410	Member & Ceo	\$25,881	\$23,407	2024
Fswp-gl li Inc	PA	\$58,345	Ceo	\$28,093	\$29,217	2023
Mosaic Housing Corp Xvii - Beatrice	NE	\$58,601	President	\$26,896	\$29,303	2024
Housing Works Harlem Housing	NY	\$58,953	Secretary	\$27,348	\$25,772	2023
Passavant Memorial Homes lx	PA	\$59,091	Ceo & President	\$36,502	\$36,873	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CO 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 CO 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 **108** organizations. Compensation range \$1,131–\$246,955; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$51,782); for reference, expenses \$107,374 and assets \$1,644,029. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH	Tatum Heath, reported title " <i>EXECUTIVE DI</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	95 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	7 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	18th
Total compensation (D + F), as reported (no adjustments)	17th
Reportable pay only (column D), adjusted	0th
All sources (D + E + F), adjusted	31st

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 (Tatum Heath) 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 108 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$9,862 is reasonable (approximately the 18th 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.