

Morningstar Senior Living Foundation

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Susan C Drabic, Executive Director / CEO** (\$25,632) against **every comparable organization** that fit the selection criteria — **23** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **43rd** percentile of comparable organizations within the typical range

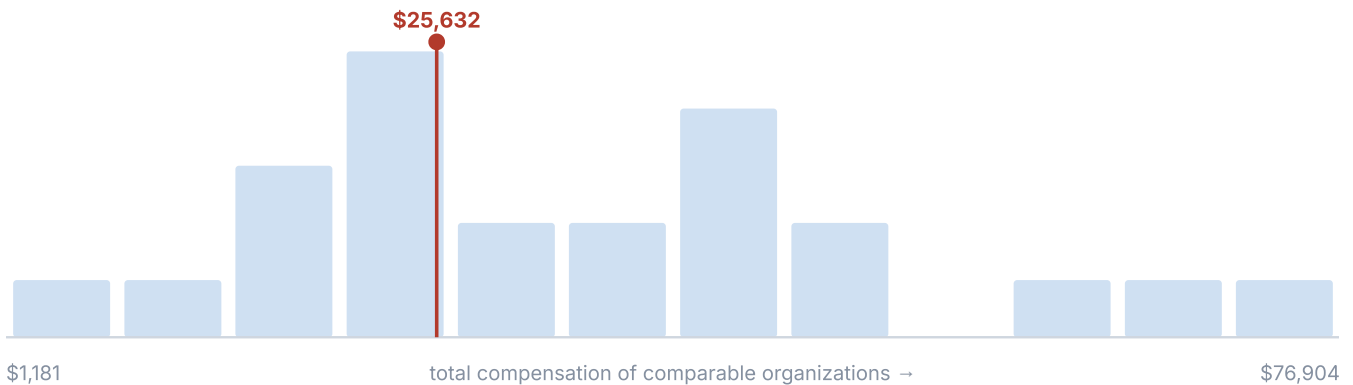
Benchmarked executive: Susan C Drabic — reported title "BM-MSLF, PRES./CEO-MSL(UNTIL 9/30/23)", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L11).
BUDGET	Total revenue between \$278,178 and \$622,788 — 0.67x to 1.50x the subject's \$415,192 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L11), nationwide + budget 0.67–1.5x revenue.

23 organizations qualified on sector, size, and geography → **23** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$17,003	\$21,031	\$32,632	\$43,073	\$58,442	\$25,632
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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 PA 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
Broadway Housing Communities Foundation	NY	\$421,008	Executive Director	\$31,386	\$27,624	2024
Bethesda Foundation Of Willmar	MN	\$406,571	Ceo	\$42,961	\$41,346	2024
Sinai Assisted Housing Foundation Inc	DC	\$428,196	Executive Director	\$92,357	\$76,904	2025
The Carol Woods Charitable Fund Inc	NC	\$396,721	President And Ceo	\$19,972	\$20,694	2023
Augusta Community Center	CA	\$390,007	Executive Director	\$25,405	\$21,367	2024
Firehouse 23 Qalich	WA	\$386,624	Treasurer Thru 11/23	\$11,842	\$10,632	2023
Community Development	WI	\$378,835	Exec Directo	\$18,000	\$18,851	2023
Boston Public Housing Corporation	MA	\$457,270	President Until 8/4/2023	\$27,754	\$24,292	2024
Rockland Mha Holding Inc	NY	\$363,735	President & Ceo	\$36,012	\$32,632	2023
Rci Village Properties	PA	\$353,722	Executive Director	\$1,216	\$1,181	2024
Larksfield Place Foundation Inc	KS	\$334,331	President/ceo	\$15,674	\$16,980	2023
Cny Affordable Realty Inc	NY	\$508,782	President/director	\$19,936	\$17,094	2025
Resident Services Empowerment Inc	MA	\$319,138	Director Of Construction	\$54,581	\$47,772	2024
St Matthew San Mateo Inc	CA	\$306,585	Cfo / Assistant Secretary	\$77,467	\$65,154	2024
Century Fund Corporation	AZ	\$524,538	President / Secretary	\$64,965	\$60,854	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Restoring Communities Housing	NY	\$533,000	Assistant Secretary	\$26,421	\$23,254	2024
Sabala International Center	WA	\$533,604	Executive Director	\$45,238	\$40,614	2023
Allied Jewish Apartments Foundation	CO	\$537,278	President/chief Executive	\$25,500	\$24,519	2023
Famco	CA	\$548,443	President/director	\$58,018	\$48,796	2024
Nrm Support Corporation	TN	\$548,445	Ceo	\$33,173	\$33,963	2024
Ywca Third Street Inc	CA	\$562,640	Chief Executive Officer	\$40,229	\$34,834	2023
Doors Of Change	CA	\$580,546	President	\$50,000	\$43,295	2023
Juliette Fowler Properties Inc	TX	\$584,520	President / Ceo	\$43,980	\$42,850	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to PA 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 PA 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	23 organizations. Compensation range \$1,181–\$76,904; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$415,192); for reference, expenses \$229,692 and assets \$5,903,302. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Susan C Drabic, reported title <i>"BM-MSLF, PRES./CEO-MSL(UNTIL 9/30/23)"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	19 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 1 peer 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	43 rd
Total compensation (D + F), as reported (no adjustments)	35 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	96 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 (Susan C Drabic) 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 23 similarly situated organizations (Same NTEE sector (L11), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$25,632 is reasonable (approximately the 43rd 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.