

The Joint Ownership Entity

Executive Director / CEO

June 13, 2026

This analysis benchmarks the total compensation of **Stanley Celius, Executive Director / CEO** (\$186,295) against **every comparable organization** that fit the selection criteria — **16** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **94th** percentile of comparable organizations above the 90th percentile — board review recommended

Benchmarked executive: Stanley Celius — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (L80).

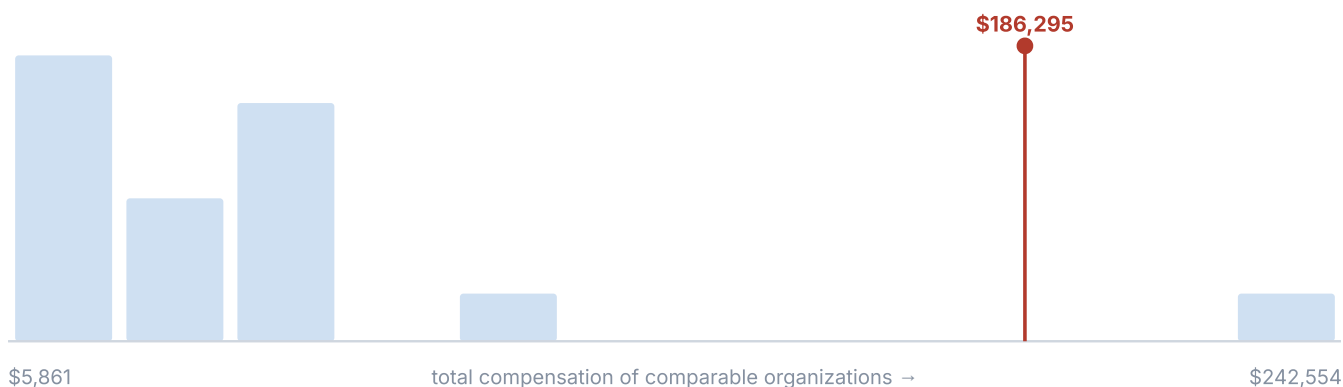
BUDGET Total revenue between \$8,147 and \$18,241 — 0.67x to 1.50x the subject's \$12,161 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (L), nationwide + budget 0.67–1.5x revenue.

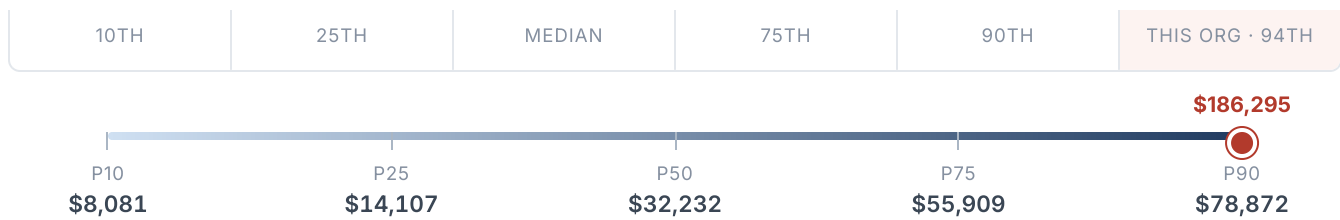
16 organizations qualified on sector, size, and geography

→ **16** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,081	\$14,107	\$32,232	\$55,909	\$78,872	\$186,295
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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 NY 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
Kings Highway Inc	NJ	\$12,525	President	\$59,141	\$58,435	2024
Three Arts Club Housing Development Fund	NY	\$11,317	Vice President	\$53,058	\$54,625	2023
Campus Of Learners Foundation	WA	\$13,557	Secretary/tr	\$52,700	\$52,215	2024
Sherwood Inn Apartments Inc	MT	\$10,360	President	\$11,352	\$13,542	2024
Memorial Drive Community	IL	\$14,041	President & Ceo	\$50,615	\$55,067	2024
Kimmel Housing Development Foundation	NY	\$14,633	Secretary/ceo/director	\$91,754	\$94,464	2023
Park West Apartments Inc	MA	\$9,359	President/director Until 12/18/23	\$30,459	\$31,185	2023
Telacu Homes Inc	CA	\$14,997	Pres/director	\$29,053	\$27,763	2024
National Community Renaissance	FL	\$15,125	President	\$13,750	\$14,295	2024
Warrior Homesteads	OH	\$9,094	Director	\$5,000	\$5,861	2024
Menorah Terrace	CA	\$8,968	President	\$7,252	\$6,930	2024
Episcopal Housing Foundation Of	RI	\$15,377	Trustee	\$57,923	\$63,280	2023
Kentucky Realtors Relief Foundation Inc	KY	\$16,320	Chief Executive Officer	\$16,051	\$19,647	2023
Sands Drive Housing Inc	CA	\$16,528	Executive Director	\$246,543	\$242,554	2023
Compass Foundation	NV	\$17,067	President	\$30,000	\$33,278	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Community Services Housing Development	NY	\$17,948	Executive Dir.	\$9,231	\$9,231	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY 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 NY 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	16 organizations. Compensation range \$5,861–\$242,554; filing years 2023–2024.
SIZE BASIS	Matched on total revenue (\$12,161); for reference, expenses \$391,410 and assets \$9,906,748. Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.
ROLE MATCH	Stanley Celius, reported title <i>"EXECUTIVE DIRECTOR"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	12 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	94 th
Total compensation (D + F), as reported (no adjustments)	94 th
Reportable pay only (column D), adjusted	94 th
All sources (D + E + F), adjusted	25 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 (Stanley Celius) 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 13, 2026, comparing compensation against 16 similarly situated organizations (Same NTEE major group (L), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$186,295 is reasonable (approximately the 94th 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 13, 2026.