

This analysis benchmarks the total compensation of **Audrey Lyon, Executive Director / CEO** (\$113,875) against **every comparable organization** that fit the selection criteria — **95** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **84th** percentile of comparable organizations within the typical range

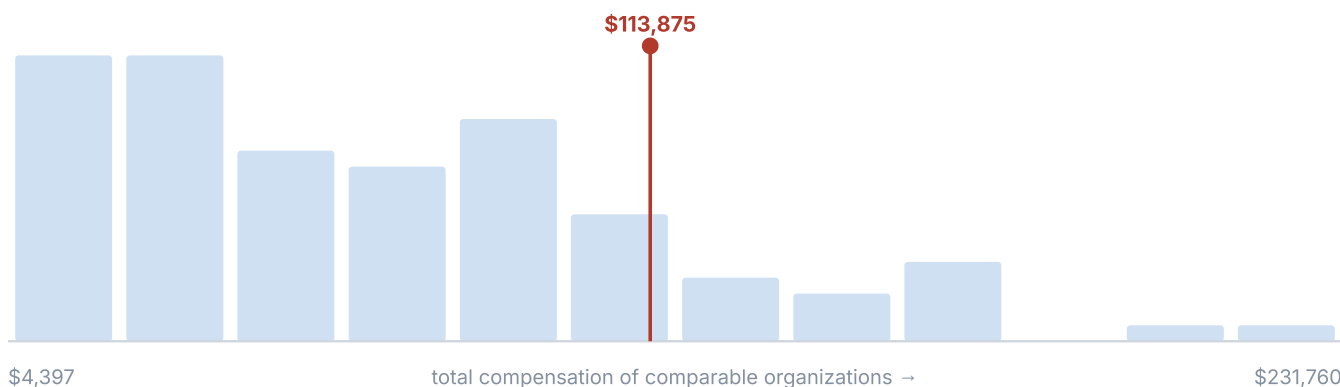
Benchmarked executive: Audrey Lyon — reported title “EXECUTIVE DIRECTOR”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L80Z).
BUDGET	Total revenue between \$334,374 and \$748,600 — 0.67x to 1.50x the subject's \$499,067 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L80), nationwide + budget 0.67–1.5x revenue.

95 organizations qualified on sector, size, and geography → **95** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,761	\$30,043	\$60,419	\$94,002	\$141,891	\$113,875
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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 MD 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
Todcoybc 4	CA	\$496,372	President	\$56,398	\$53,629	2023
Northwest Communities Development Corporation	MO	\$492,098	Executive Director	\$28,600	\$32,401	2024
Healthy Homes Coalition Of West	MI	\$508,661	Exec Directo	\$80,652	\$91,672	2023
Housing Assistance And Development	KY	\$508,687	Ceo/ President/ Sec	\$182,329	\$209,527	2024
The Southern California Housing	CA	\$486,451	President	\$13,750	\$12,700	2024
Tfp Holding Co	MN	\$514,535	Former Board President	\$19,605	\$20,721	2024
Mgrs Inc	CT	\$482,073	Director	\$4,500	\$4,397	2025
Inner City Recovery Homes International	CA	\$481,502	Director	\$8,160	\$7,537	2024
Casa For Kids Of South Central Texas Inc	TX	\$518,992	Executive Dir.	\$89,844	\$96,129	2024
Corona Crescent Inc	CA	\$519,882	President	\$39,896	\$36,849	2024
Vinecrest Senior Apartments Inc	CA	\$477,837	Ceo	\$29,210	\$26,979	2024
The Open Door House	NC	\$525,002	Executive Director	\$8,000	\$8,842	2024
The Salvation Army Denver Residence Inc	CA	\$525,667	President	\$32,694	\$31,089	2023
Hui Kauhale Inc	HI	\$526,681	President	\$84,948	\$81,350	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Normandale Housing Corporation	MN	\$467,001	Director	\$15,480	\$16,361	2024
Eden Alvarado Niles Inc	CA	\$465,262	President	\$39,896	\$36,849	2024
Nature's Classroom Institute Of Wisconsin Inc	WI	\$535,598	Executive Director/president	\$77,093	\$86,119	2024
Housing Assistance Office Inc	IN	\$538,146	Director	\$47,491	\$52,188	2025
Georgia Advancing Communities Together Inc	GA	\$539,516	President & Ceo	\$104,740	\$112,647	2024
Ecumenical Housing Development	IA	\$539,656	Executive Di	\$85,000	\$99,550	2024
Garwyn Oaks Northwest Housing Resource Center Inc	MD	\$453,504	Executive Director	\$82,083	\$82,083	2024
San Antonio Fair Housing Council Inc	TX	\$447,629	Executive Director	\$63,951	\$70,446	2023
North Star Housing Inc	NY	\$447,613	President & Ceo	\$35,583	\$35,408	2023
Mhp Town Centre Inc	MD	\$442,503	Vice President	\$52,191	\$52,191	2024
Edgewood Community Childcare & Learning Center	IA	\$441,295	Executive Director	\$49,468	\$56,442	2025

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MD 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 MD 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	95 organizations. Compensation range \$4,397–\$231,760; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$499,067); for reference, expenses \$477,325 and assets \$694,573.
ROLE MATCH	Audrey Lyon, reported title "EXECUTIVE DIRECTOR", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	34 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 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	84 th
Total compensation (D + F), as reported (no adjustments)	85 th
Reportable pay only (column D), adjusted	85 th
All sources (D + E + F), adjusted	52 nd

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 (Audrey Lyon) 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 95 similarly situated organizations (Same NTEE sector (L80), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$113,875 is reasonable (approximately the 84th 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.