

William Enston Home Co Park Smith

Executive Director / CEO

EIN 570324919
 SC · NTEE L22Z
 FY ending 2024-12-31
 June 13, 2026

This analysis benchmarks the total compensation of **Park B Smith Jr, Executive Director / CEO** (\$2,400) against **every comparable organization** that fit the selection criteria — **301** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the 2nd percentile of comparable organizations

below the typical range for comparable organizations

Benchmarked executive: Park B Smith Jr — reported title “SECRETARY/TREASURER”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (L22Z).
BUDGET	Total revenue between \$329,931 and \$738,652 — 0.67x to 1.50x the subject's \$492,435 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (L22), nationwide + budget 0.67–1.5x revenue.

301 organizations qualified on sector, size, and geography → **301** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,068	\$22,177	\$39,658	\$61,880	\$75,409	\$2,400
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10TH	25TH	MEDIAN	75TH	90TH	THIS ORG · 2ND
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\$2,400



■ 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 SC 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
Asi Coronado Inc	MN	\$492,718	President/tr	\$68,006	\$62,752	2025
Estellas Home Care Inc	TN	\$492,807	Executive Director	\$18,000	\$18,136	2024
Ehdoc Shaker Blvd Inc	FL	\$492,039	Vice Preside	\$75,384	\$67,882	2024
Ucc Xv Inc	OH	\$491,715	Treasurer	\$50,772	\$51,546	2024
Carty Heights	MN	\$491,083	President/ceo	\$23,414	\$22,177	2024
Rph-east Inc	NY	\$490,556	Financial Officer (Through 4/24)	\$487	\$422	2024
Alverno Apartments Inc	PA	\$495,053	Director	\$34,650	\$33,122	2024
Rodeo Senior Apartments Inc	CA	\$495,798	President	\$24,202	\$20,032	2024
Mcdonald Presbyterian Senior Housing In	PA	\$488,770	Director And President	\$37,604	\$35,946	2024
Philanthropia Foundation	WA	\$488,104	Executive Dir.	\$64,001	\$56,547	2023
Beth Sholom Assisted Living Inc	VA	\$497,026	President & Ceo	\$16,710	\$15,923	2023
Odessa Methodist Housing Inc	CA	\$497,273	President/ceo	\$76,739	\$63,518	2024
Umpress Terrace	TX	\$487,430	President/ceo	\$35,219	\$33,770	2024
Echo Park Senior Citizen Housing	CA	\$497,700	President	\$7,252	\$6,003	2024
Rivertown Neighborhood Senior Non Profit Housing	MI	\$486,770	Administrator	\$80,197	\$79,346	2024
Rocklin Voa Elderly Housing Inc	VA	\$498,173	President	\$183,373	\$165,341	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Casa Montego li Inc	CA	\$486,644	Ceo	\$32,916	\$27,245	2024
Sacramento Elderly Housing	IL	\$498,471	President	\$60,457	\$56,973	2024
Bonham Rhf Housing Inc	CA	\$498,485	President/ceo	\$76,739	\$61,880	2025
Marshside Village Inc	CO	\$486,117	Vice President	\$35,660	\$32,776	2024
Presbyterian Village - Holly li	MI	\$501,052	Administrator	\$24,349	\$24,091	2024
Regency Retirement Residence Of Laramie	WY	\$483,770	Director	\$58,792	\$58,791	2025
Mercy Senior Housing Oxnard	CO	\$503,442	President	\$22,009	\$20,229	2024
Caap Housing Inc	IN	\$480,130	Officer	\$146,486	\$148,075	2024
Senior Affordable Housing Corp No 1	CA	\$479,251	Chief Executive Officer	\$40,383	\$33,425	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to SC 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 SC 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 301 organizations. Compensation range \$295–\$407,926; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$492,435); for reference, expenses \$185,144 and assets \$5,446,030. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Park B Smith Jr, reported title "*SECRETARY/TREASURER*", benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.**

RELATED-ORG PAY 237 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 16 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	2 nd
Total compensation (D + F), as reported (no adjustments)	2 nd
Reportable pay only (column D), adjusted	78 th
All sources (D + E + F), adjusted	1 st

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 (Park B Smith Jr) 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 301 similarly situated organizations (Same NTEE sector (L22), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,400 is reasonable (approximately the 2nd 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.