

Abilities At Fountain Square Inc

Executive Director / CEO

June 9, 2026

This analysis benchmarks the total compensation of **Bruce Patterson, Executive Director / CEO** (\$38,173) against **every comparable organization** that fit the selection criteria — **194** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **60th** percentile of comparable organizations within the typical range

Benchmarked executive: Bruce Patterson — reported title "PRESIDENT/CEO", 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 \$71,466 and \$159,999 — 0.67x to 1.50x the subject's \$106,666 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

194 organizations qualified on sector, size, and geography

→ **194** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,982	\$16,571	\$30,449	\$55,037	\$76,929	\$38,173
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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 FL 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
St Vincents Fruitland Apartments Ltd	ID	\$106,631	Executive Director	\$16,468	\$18,648	2023
White's Livery Housing Development	NY	\$106,819	Interim Ceo (February - July)	\$7,500	\$7,214	2023
Independent Living Horizons Five Inc	GA	\$106,098	President/ceo	\$21,151	\$22,638	2023
Ottawa River Estates	OH	\$107,271	Executive Director	\$6,211	\$7,003	2023
Rall Place Inc	KY	\$106,026	Cfo	\$46,218	\$51,341	2024
Tuskegee Housing Development Corporation	AL	\$105,940	Secretary	\$8,751	\$9,775	2024
Ken-crest Housing Pa 2009 Inc	PA	\$107,399	Ceo	\$29,531	\$30,449	2024
Delta Community Development And Law	AR	\$108,000	President And Ceo	\$6,000	\$6,973	2024
Aim Community Living Inc	NY	\$108,072	Executive Director	\$36,676	\$34,267	2024
Cpnj Warren Residence Inc	NJ	\$105,036	Ceo - President	\$17,303	\$16,445	2023
Watertower Residential Inc	IN	\$108,546	Ex-officio & Regional Ceo	\$63,183	\$70,927	2023
Argonaut House 2	WA	\$108,603	Executive Director	\$10,769	\$9,969	2024
Palmetto Housing Corporation	SC	\$108,638	Executive Director	\$9,421	\$10,162	2024
Mojave Cedar Supportive Housing Inc	MN	\$108,649	President/tr	\$68,006	\$67,687	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Pioneer Housing Development Corp Inc	KY	\$104,463	Secretary/treasurer	\$4,125	\$4,583	2024
Abilities At Cumberland Towers Inc	FL	\$108,873	President/ceo	\$38,173	\$38,173	2023
South Shore Group Home Iv Inc	MA	\$104,417	Chief Executive Officer	\$39,656	\$36,845	2024
Continuum Supportive Housing Of	CT	\$104,209	President & Ceo (Until 7/2/24)	\$99,790	\$96,740	2024
Fulfilling Housing Ii Inc	OH	\$109,750	Executive Director	\$16,318	\$18,398	2023
Habitat For Humanity Of Genesee	NY	\$103,514	Executive Di	\$53,748	\$48,922	2025
Jonquil Development Corp	IL	\$103,508	Director/ceo	\$19,212	\$20,106	2023
Harbor House Movin' Out Inc	WI	\$103,123	Ceo	\$18,932	\$20,443	2024
Sonrisa Apartments Inc	AZ	\$102,815	President & Ceo	\$10,460	\$10,401	2024
Westend Terzetto's	ND	\$102,732	Secretary	\$16,389	\$21,526	2021
Habitat For Humanity Aransas County	TX	\$111,334	Executive Di	\$76,868	\$79,502	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL 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 FL 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 **194** organizations. Compensation range \$817–\$304,544; filing years 2021–2025.

SIZE BASIS	Matched on total revenue (\$106,666); for reference, expenses \$135,625 and assets \$404,661.
ROLE MATCH	Bruce Patterson, reported title " <i>PRESIDENT/CEO</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	154 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	60 th
Total compensation (D + F), as reported (no adjustments)	60 th
Reportable pay only (column D), adjusted	0 th
All sources (D + E + F), adjusted	91 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 (Bruce Patterson) 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 194 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$38,173 is reasonable (approximately the 60th 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.